

# 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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Dear Members,

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

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

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

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

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

### Whats Inside???

Editorial  
Direct Tax Updates

03  
04

GST Updates 06  
RERA Updates 09  
Startup India 11  
Virtual Digital Assets 12

IMP Due Dates 14  
Motivational Story 15  
Event in Images 17  
Media Coverage 24



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

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

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

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

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

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

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

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

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


**Ahmedabad Branch of WIRC of ICAI**


# संपर्क सेतु → CONNECT TO CHAIRPERSON

A Platform for **MEMBERS** and **STUDENTS** of Ahmedabad Branch  
to Connect and Interact with the **CHAIRMAN** of Ahmedabad Branch of WIRC of ICAI

Connect by Filling Form :- <http://tiny.cc/ConnectToChairman>

**Connect and Share to Me**

- ◆ IDEAS of yours for our Fraternity
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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



Dear Members,

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

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

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

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

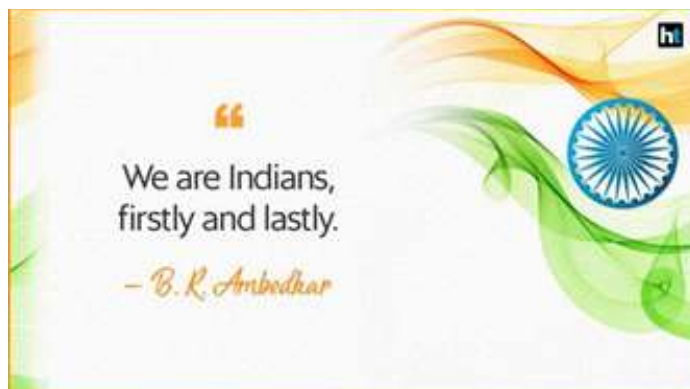
We also had our CA Student Conference 2022 on 23 – 24 December 2022. The two day CA STUDENT CONFERENCE 2022 was planned keeping in mind the present and the emerging needs of profession in general and students in particular. It was an honor for us to have Hon'ble Chief Minister of Gujarat Shri Bhupendra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

The month of December was full of rush with

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

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

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



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

JAI HIND.

I also request to all the members who are willing to contribute for newsletter on any topic can share the same with us at [newsletterabadicai@gmail.com](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. Income Tax Deduction from Salaries during the Financial Year 2022-23 under section 192 of the Income Tax Act, 1961.

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

## Compiled by: CA Mohit R. Tibrewala

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

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

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

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





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

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

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

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

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

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

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

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

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

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

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



# GST Updates

Compiled by: CA. Parth Joshi

## I. Key takeaways from 48<sup>th</sup> GST Council Meeting:

- **Biometric-based Aadhaar authentication for Registration:** Proposal to conduct a pilot in State of Gujarat for Biometric-based Aadhaar authentication and risk-based physical verification of registration applicants. Amendment in rule 8 and rule 9 of CGST Rules, 2017 to be made to facilitate the same. This will help in tackling the menace of fake and fraudulent registrations.
- **PAN-linked mobile number and e-mail address (fetched from CBDT database) to be captured and recorded in FORM GST REG-01** and OTP-based verification to be conducted at the time of registration on such PAN-linked mobile number and email address to restrict misuse of PAN of a person by unscrupulous elements without knowledge of the said PAN-holder.
- **Restriction on filing of GSTR-1, GSTR-3B etc:** Section 37, 39, 44 and 52 of CGST Act, 2017 to be amended to restrict filing of returns/statements to a maximum period of three years from the due date of filing of the relevant return/statement.
- **Amendment in Form GSTR-1: Form GSTR-1 to be amended to provide for reporting of details of supplies made through ECOs,** covered under section 52 and section 9(5) of CGST Act, 2017, by the supplier and reporting by the ECO in respect of supplies made under section 9(5) of CGST Act, 2017.
- **The Council has recommended to amend sub-rule (1) of rule 37 of CGST Rules, 2017** retrospectively with effect from 01.10.2022 to provide for reversal of input tax credit, in terms of second proviso to section 16 of CGST Act, **only proportionate** to the amount not paid to the supplier vis a vis the value of the supply, including tax payable.
- **The Council recommended to insert Rule 37A in CGST Rules, 2017 to prescribe the mechanism for reversal of input tax credit by a registered person** in the event of non-payment of tax by the supplier by a specified date and mechanism for re-availment of such credit, if the supplier pays tax subsequently. This would ease the process for complying with the condition for availment of input tax credit under section 16(2)(c) of CGST Act, 2017.
- **No GST is payable where the residential dwelling is rented to a registered person if it is rented in his/her personal capacity for use as his/her own residence** and on his own account and not on account of his business.
- It was also decided to include supply of **Mentha arvensis under reverse charge mechanism** as has been done for Mentha Oil.
- Sub-rule (3) of rule 108 and rule 109 of the CGST Rules, 2017 to be amended to provide **clarity on the requirement of submission of certified copy of the order appealed against and the issuance of final acknowledgment by the appellate authority.** This would facilitate timely processing of appeals and ease the compliance burden for the appellants.
- Rule 109C and FORM GST APL-01/03 W to be inserted in the CGST Rules, 2017 to provide the **facility for withdrawal of an application of appeal up to certain specified stage.** This would help in reducing litigations at the level of appellate authorities.
- The **higher rate of compensation cess of 22%** is applicable to motor vehicle fulfilling all four conditions, namely, it is popularly known as SUV, has engine capacity exceeding 1500 cc, length exceeding 4000 mm and a ground clearance of 170 mm or above.
- Incentive paid to banks by Central Government under the scheme for **promotion of RuPay Debit Cards and low value BHIM-UPI transactions are in the nature of subsidy and thus not taxable.**
- There is no procedure for **claim of refund of tax borne by the unregistered buyers** in cases where the contract/agreement for supply of services, like construction of flat/house and long-term insurance policy, is cancelled and the time period of issuance of credit note by the



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

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

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

### Notification:

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

### Instruction:

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

## III. GST Portal Related Updates:

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

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

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

## IV. Important Judicial Pronouncements:

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

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

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

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

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





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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# RERA UPDATES

Compiled by: CA Mahadev Birla

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

**MahaRERA Updates**

**RECENT CIRCULARS/ORDERS ISSUED BY MAHARERA**

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

**Order-31/2022 dated 13.12.2022**



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

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

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

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

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

**Order-38/2022 dated 13.12.2022**

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



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

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

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

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

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

### **III – Registration, extension and correction in real estate project**

**Circular No 42/2022 dated 13.12.2022**

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

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

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





# STARTUP INDIA SEED FUND SCHEME

Compiled by: CA. Rishi Goyal



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

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

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

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

**Eligibility Criteria for Startup India Seed Fund Scheme::**

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

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

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

**Amount of funding under the scheme ::**

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

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

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



# VIRTUAL DIGITAL ASSETS, DIGITAL MONEY AND E- RUPEE

Compiled by: CA. Samir Chaudhary

## VIRTUAL DIGITAL ASSETS

### **What is a virtual asset?**

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

### **What are Virtual Digital Assets used for?**

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

### **Legality Of VDAs**

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

### **The legal status of VDAs says:**

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

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

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

According to standard income tax regulations,

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

### **Digital Money**

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

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

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

### **• E-Rupee**

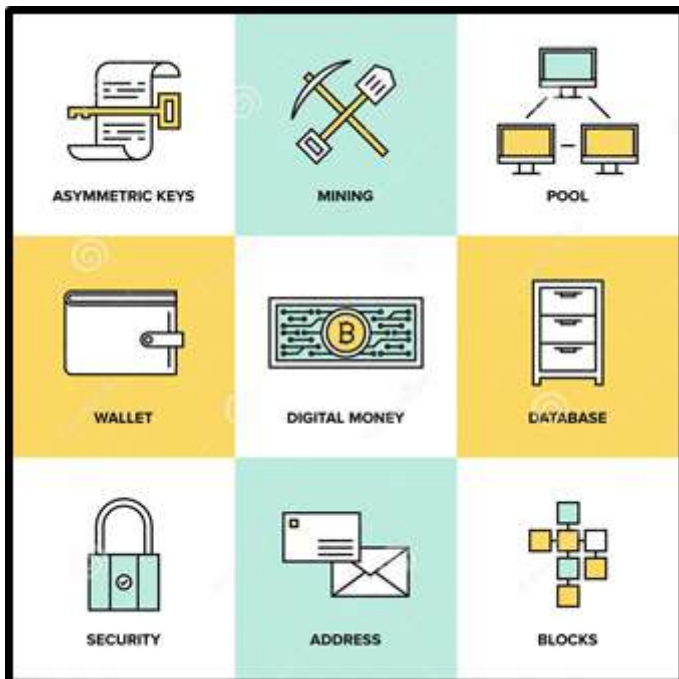
#### **What Is Digital Rupee?**

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

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

### **Key Takeaways About E-Rupee**

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



on users mobile phones/devices.

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

### Other Aspects Of E-Rupee

#### • Selected banks for digital rupee

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

#### Selected cities

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



### What is the difference between digital rupee and UPI?

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

### Main Features Of E-Rupee

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





# Important Due Dates

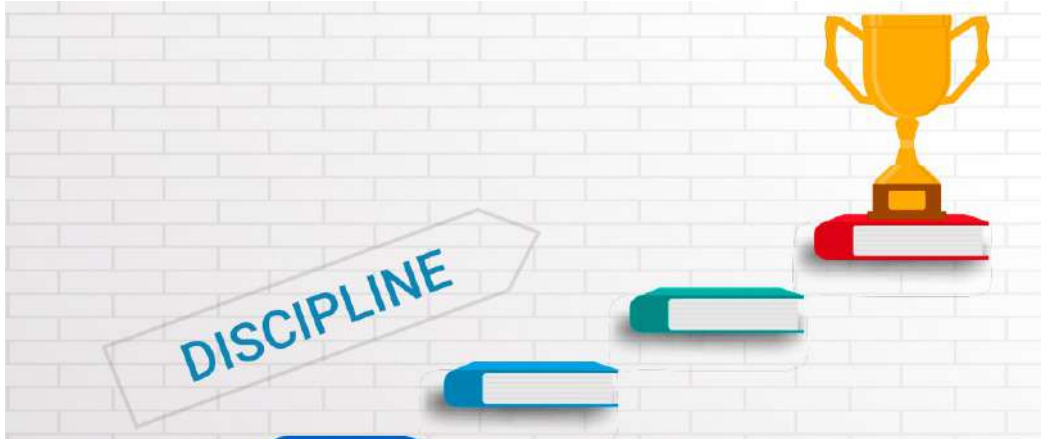
Compiled by: CA. Mahavir Shah

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

# Motivational Story

Compiled by: CA. CS. Hemlata Dewnani

## Discipline is Destiny: The Power of Self-Control



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

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

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

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

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

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

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

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

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



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

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

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

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

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

They have the discipline and this discipline creates a powerful presence

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

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

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

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

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

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

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

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



## Event in Images



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



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





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





ICAI TAX CONCLAVE at AHMEDABAD on 17.12.2022





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



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



**RERA SERIES VERSION 2.0 - 23.12.2022 TO 25.12.2022**



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



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

**SEMINAR ON GST-INPUT TAX CREDIT ON 30.12.2022**





SEMINAR ON ETHICS on 28.12.2022



Winter Cricket Tournament - 2022

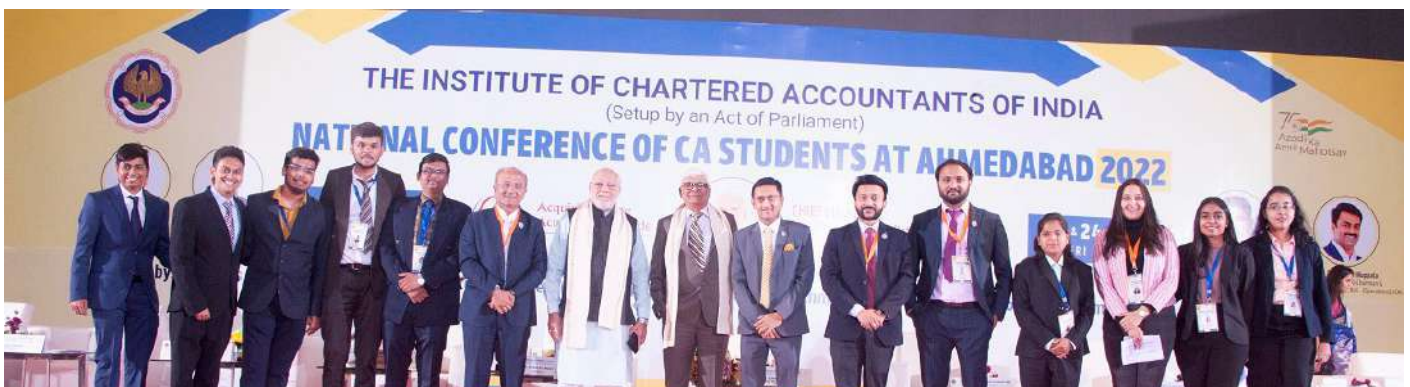


TEAM CUP - WINTER CRICKET TOURNAMENT - 21st to 25th December 2022



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





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





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



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



SEMINAR ON GST-REFUND OF GST ON 31.12.2022







# Media Coverage

પ્રભાત

તા. ૧૨-૧૨-૨૦૨૨ સોમવાર

## આઈસીએઆઈ દ્વારા બે દિવસીય રિજનલ કોન્ફરન્સ યોજાઈ

૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા બે દિવસીય સભા રિજનલ કોન્ફરન્સનું આયોજન કરવામાં આવ્યું હતું. આ કોન્ફરન્સમાં સમગ્ર ગુજરાતમાંથી ૫૦૦થી વધુ સભ્યો હાજર રહ્યા હતાં. આ કોન્ફરન્સમાં જીએસટી@5, ઈન્ડસ્ટ્રીઝ પ્રોસ્પેક્ટિવ, ટેક્સ ટેકનોલોજી, રોલ ઓફ સીએ ઈન સ્ટાર્ટઅપ ઈકો સિસ્ટમ, ટેક્સેસન ઓફ રિયલ એસ્ટેટ ટ્રાન્ઝેક્શન, ઈન્કમેટેક્સ પ્રોસ્પેક્ટિવ, રેરા કોમ્પ્લાયન્સ જેવા વિવિધ મુદ્દાઓ ઉપર નિષ્ણાતોએ ટેક્સ કાયદામાં આવેલા વિવિધ ફેરફારોનું તેમના અનુભવ આધારિત કોન્ફરન્સમાં હાજર રહેલા સભ્યોનું માર્ગદર્શન કર્યું હતું. આ બે દિવસીય રિજનલ કોન્ફરન્સને સફળ બનાવવા આઈસીએઆઈના અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે ભારે જહેમત ઉઠાવી હતી. રિજનલ કોન્ફરન્સના મુખ્ય અતિથિ તરીકે હાજર રહેલા ગુજરાત હાઈકોર્ટના બૃતપૂર્વ એક્ટિંગ ચીફ જસ્ટિસ સીએ (ડી) વિનિત કોહારીએ જણાવ્યું હતું કે આપ સૌ જુદા-જુદા વ્યવસાયકતાઓને એકાઉન્ટિંગ અને એકાઉન્ટિંગની સર્વિસ આપો છો. તમારા હાર્ડવર્કને ટેકનોલોજીના સંયોજનથી

અમદાવાદ એક્સપ્રેસ

SUNDAY • 11-12-22

## ICAI દ્વારા બે દિવસીય રિજનલ કોન્ફરન્સ યોજાઈ

અમદાવાદ. ૫ ઈન્સ્ટિટ્યુટ ઓફ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા બે દિવસીય સભા રિજનલ કોન્ફરન્સનું આયોજન કરવામાં આવ્યું હતું. આ કોન્ફરન્સમાં સમગ્ર ગુજરાતમાંથી 500થી વધુ સભ્યો હાજર રહ્યા હતાં. આ કોન્ફરન્સમાં જીએસટી@5, ઈન્ડસ્ટ્રીઝ પ્રોસ્પેક્ટિવ, ટેક્સ ટેકનોલોજી, રોલ ઓફ સીએ ઈન સ્ટાર્ટઅપ ઈકો સિસ્ટમ, ટેક્સેસન ઓફ રિયલ એસ્ટેટ ટ્રાન્ઝેક્શન, ઈન્કમેટેક્સ પ્રોસ્પેક્ટિવ, રેરા કોમ્પ્લાયન્સ જેવા વિવિધ મુદ્દાઓ ઉપર નિષ્ણાતોએ ટેક્સ કાયદામાં આવેલા વિવિધ ફેરફારોનું તેમના અનુભવ આધારિત કોન્ફરન્સમાં હાજર રહેલા સભ્યોનું માર્ગદર્શન કર્યું હતું. આ બે દિવસીય રિજનલ કોન્ફરન્સને સફળ બનાવવા આઈસીએઆઈના અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે ભારે જહેમત ઉઠાવી હતી.



આઈસીએઆઈ અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહે જણાવ્યું હતું કે બે દિવસીય રિજનલ કોન્ફરન્સના આયોજનનો મુખ્ય હેતુ સ્ટાર્ટઅપ ઈકો સિસ્ટમ પોલીસી, ટેક્સ ટેકનોલોજી, જીએસટીના પાંચ વર્ષ પરા થયા તે સમયગાળામાં થયેલા

## ગુજરાત રૂકે

સોમવાર તા. ૧૨-૧૨-૨૦૨૨

### ICAI દ્વારા ટેક્સને લગતા કાયદાઓ અંગે માર્ગદર્શન અપાયું

અમદાવાદ, તા. ૧૧  
૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા બે દિવસીય સભા રિજનલ કોન્ફરન્સનું આયોજન કરવામાં આવ્યું હતું. આ કોન્ફરન્સમાં જીએસટી@5, ઈન્ડસ્ટ્રીઝ પ્રોસ્પેક્ટિવ, ટેક્સ ટેકનોલોજી, રોલ ઓફ સીએ ઈન સ્ટાર્ટઅપ ઈકો સિસ્ટમ, ટેક્સેસન ઓફ રિયલ એસ્ટેટ ટ્રાન્ઝેક્શન, ઈન્કમેટેક્સ પ્રોસ્પેક્ટિવ, રેરા કોમ્પ્લાયન્સ જેવા વિવિધ મુદ્દાઓ ઉપર નિષ્ણાતોએ ટેક્સ કાયદામાં આવેલા વિવિધ ફેરફારોનું તેમના અનુભવ આધારિત કોન્ફરન્સમાં હાજર રહેલા સભ્યોનું માર્ગદર્શન કર્યું હતું. કોન્ફરન્સને સફળ બનાવવા બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે જહેમત ઉઠાવી હતી.

## યુવા-શિક્ષણ-રોજગાર

દિવ્ય ભાસ્કર, અમદાવાદ, સંવિહાર, 11 ડિસેમ્બર, 2022

## સભ રિજનલ કોન્ફરન્સમાં ટેક્સના પ્રશ્નો વિશે ચર્ચા કરાઈ GSTમાં પડતી તકલીફો રજૂ કરી નિવારણ લાવવું એ સીએની ફરજ જીએસટીના અમલને 5 વર્ષ પૂરાં થતાં કોન્ફરન્સનું આયોજન

જીએસટી સેક્ટર | અમદાવાદ



અમદાવાદ બ્રાન્ચ દ્વારા આયોજિત કોન્ફરન્સમાં 500થી વધુ લોકો હાજર રહ્યા.

### કોન્ફરન્સમાં કયા કયા મુદ્દાઓ પર ચર્ચા કરાઈ

કોન્ફરન્સમાં જીએસટી@5, ઈન્ડસ્ટ્રીઝ પ્રોસ્પેક્ટિવ, ટેક્સ ટેકનોલોજી, રોલ ઓફ સીએ ઈન સ્ટાર્ટઅપ ઈકો સિસ્ટમ, ટેક્સેસન ઓફ રિયલ એસ્ટેટ ટ્રાન્ઝેક્શન, ઈન્કમેટેક્સ પ્રોસ્પેક્ટિવ, રેરા કોમ્પ્લાયન્સ વગેરે મુદ્દાઓ ઉપર ટેક્સ કાયદામાં આવેલા ફેરફારો વિશે તજજ્ઞોએ વિચારો રજૂ કર્યા હતા.

આપણે સંપૂર્ણ જવાબદારી સાથે નિભાવવાનું છે. અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહે જણાવ્યું હતું કે બે દિવસીય રિજનલ કોન્ફરન્સના આયોજનનો મુખ્ય હેતુ સ્ટાર્ટઅપ ઈકો સિસ્ટમ પોલીસી, ટેક્સ ટેકનોલોજી, જીએસટીના પાંચ વર્ષ પરા થયા તે સમયગાળામાં થયેલા

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

## આઈસીએઆઈ દ્વારા બે દિવસીય રિજનલ કોન્ફરન્સ યોજાઈ



અમદાવાદ, સોમવાર

૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા બે દિવસીય સભા રિજનલ કોન્ફરન્સનું આયોજન કરવામાં આવ્યું હતું. આ કોન્ફરન્સમાં સમગ્ર ગુજરાતમાંથી ૫૦૦થી વધુ સભ્યો હાજર રહ્યા હતાં. આ કોન્ફરન્સમાં જીએસટી@5, ઈન્ડસ્ટ્રીઝ પ્રોસ્પેક્ટિવ, ટેક્સ ટેકનોલોજી, રોલ ઓફ સીએ ઈન સ્ટાર્ટઅપ ઈકો સિસ્ટમ, ટેક્સેસન ઓફ રિયલ એસ્ટેટ ટ્રાન્ઝેક્શન, ઈન્કમેટેક્સ પ્રોસ્પેક્ટિવ, રેરા કોમ્પ્લાયન્સ જેવા વિવિધ મુદ્દાઓ ઉપર નિષ્ણાતોએ ટેક્સ કાયદામાં આવેલા વિવિધ ફેરફારોનું તેમના અનુભવ આધારિત કોન્ફરન્સમાં હાજર રહેલા સભ્યોનું માર્ગદર્શન કર્યું હતું. આ બે દિવસીય રિજનલ કોન્ફરન્સને

સફળ

બનાવવા

આઈસીએઆઈના અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે ભારે જહેમત ઉઠાવી હતી. રિજનલ કોન્ફરન્સના મુખ્ય અતિથિ તરીકે હાજર રહેલા ગુજરાત હાઈકોર્ટના બૃતપૂર્વ એક્ટિંગ ચીફ જસ્ટિસ સીએ (ડી) વિનિત કોહારીએ જણાવ્યું હતું કે આપ સૌ જુદા-જુદા વ્યવસાયકતાઓને એકાઉન્ટિંગ અને એકાઉન્ટિંગની સર્વિસ આપો છો. તમારા હાર્ડવર્કને ટેકનોલોજીના સંયોજનથી જોડી સોસાયટીનું મજબૂત ઘડતર કરી શકો. સીએ લો ની નીતિમતા અને નિયમોનું ચુસ્ત પાલન કરી તમારી આગવી ઓળખ ઉભી કરો અને વિકાસશીલ રાષ્ટ્રના ઘડતરમાં મૂલ્યવાન ફાળો આપો. વન ટેક્સ વન નેશન સરકારની પોલિસીમાં સમયાંતરે આવતા ફેરફારોને

આપ કુશળતાથી સમજ તેના અમલને આસાન બનાવો છો તે ખૂબ જ પ્રશંસનીય બાબત છે. રિજનલ કોન્ફરન્સના કન્વીનર અને આરસીએમ એન્ડ કન્વીનર અને આરસીએમ એન્ડ કન્વીનર સીએ બિશન શાહે જણાવ્યું હતું કે આજના સમયમાં સીએના વ્યવસાયમાં વિપુલ તકો રહેલી છે, પરંતુ જીએસટી, ઈન્કમેટેક્સ, સ્ટાર્ટઅપ પોલિસી, ટેક્સ ટેકનોલોજી, રિયલ એસ્ટેટ ટ્રાન્ઝેક્શન, રેરા કોમ્પ્લાયન્સમાં આવતા ફેરફારો આપણે ટેકનોલોજી અપનાવી ઉદ્યોગકારોનું યોગ્ય માર્ગદર્શન કરવું જોઈએ. આપણે ભવિષ્યની વાત નથી કરવી પરંતુ વર્તમાનમાં રહી નવી ટેકનોલોજી અને સોફ્ટવેરો આપનાવી વૈશ્વિક માળખું તૈયાર કરવામાં મહત્વનો રોલ અદા કરવાનો છે.







6





**પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈ  
ટેક્સ કોન્ફલેવ યોજાયું**

[illegible][illegible]

આ પ્રકારે આઝાદી  
માનવાના અધિકારોને અર્પણ  
કરીને મિત્ર થવો જોઈએ  
હવે કે, ‘મુમુક્ષુભાગવત’ના  
પ્રોત્સાહને આઝાદી દેલ  
કરશેવળાં દેશના નિષ્પાત  
કરશેવળાં દેશના વલ્લભ  
રજુ કર્યા હતાં. અમલવાકનાં  
કિમિવર એવોલેટ સીલ  
પાપારકર ‘પિસ-ટ  
દેવાવલે-ટુલ ઈન્ વેરિટેસ  
કરશેવળાં દેશનાં એવોલેટ  
રજુ કર્યા હતાં. અમલવાકનાં

[illegible]

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

૫ ઈન્ડિયન ઓફ વાઈડ  
એકાઈન્ટન્ટસ ઓફ ઈન્ડિયા  
(આઈસીએનટીએ)ની અધ્યક્ષતા  
પ્રાપ્ત કરનાર ઈમિગ્રેશન ઓફિસ  
સ્ટોફ એસ્ટેન્ડ વિષય પર કાર્યક્રમ  
યોજાયો. આ કાર્યક્રમ ગુજરાત  
વિધાનસભા, જનપદ, બાઈન્ટ મેન્ડ  
એસોસિએશન અને સરદારિયાર  
પરિવારના સહયોગમાં યોજાયો હતો.  
આ કાર્યક્રમ ગુજરાત વિધાનસભા  
સિટિંગ ધાનમાં યોજાયો હતો.

[illegible]

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

અમદાવાદના મુખ્યમંત્રી	સરકારને બી.દોડી	રિપોર્ટિંગ	આપ્યા તતાં સીને જિલ્લા
પ. ઈન્સ્ટિટ્યુટ ઓફ	સ્ટેના-ડર્ડસ	ઓર્ડ	શાકે જણાવ્યું હતું કે, આજના
વાર્ડ ઓફ ઈન્ફોર્મેશન ઓફ	(એનાલોગેસીબી) દ્વારા મોડિ	એનકોડિંગ ઓફ રીડેર ઓફ	પાત્રનાં મંતવ્યો વિષય
ઈન્ડિયા (આઈએસઆઈ)ની	એનકોડિંગ ઓફ રીડેર ઓફ	એનકોડિંગ ઓફ રીડેર ઓફ	એનકોડિંગ ઓફ રીડેર ઓફ
અમદાવાદ જિલ્લાના દરાર	ઓફ ઓફેન્સિવ પાર કોર્ટિંગ	ઓફ ઓફેન્સિવ પાર કોર્ટિંગ	પેનલિસ્ટ તરીકે ભાગ લઈને
મિનિસ્ટ્રી ઓફ પ. ઓફેન્સિવ	ઓફ ઓફેન્સિવ પાર કોર્ટિંગ	ઓફ ઓફેન્સિવ પાર કોર્ટિંગ	ઓફ ઓફેન્સિવ પાર કોર્ટિંગ
એનકોડિંગ વિષય પર કાર્યક્રમ	ઓફ ઓફેન્સિવ પાર કોર્ટિંગ	ઓફ ઓફેન્સિવ પાર કોર્ટિંગ	ઓફ ઓફેન્સિવ પાર કોર્ટિંગ

યાથી પાછો આવે	આ શ્રી યાત્રીઓના આઈ	ત મ
આ કાર્યકર્મ ગુજરાત	અને એજન્ડાઓનાં નિષ્પાત્રો	જોઈને સંઈ અને સંઈમાં
વિલાપીક, જનાપ, બ્લાઈન્ડ	વક્તા અને પેનાસિસ્ટસ તરીકે	બીઆઈટીએ સંચાઈએ
મેન્સ એસોસિએશન અને	ભાર લીધો હતો.	મેમ્બર્સ પ્રાપ્ટરેટ શ્રી હોમ
સહવિચાર પરિવારનાં	તેમણે વધુમાં જણાવ્યું	ગુસ્તા, આપખનાં દટ્ટી શ્રી
સંચારીઓ યોજીયો	હતું કે આજના કાર્યકર્મમાં	એન્ટીસેપ્ટિક, બ્લાઈન્ડ મેન્સ
હતો.	આઈટીએઆઈનાં ભૂખપૂર્વ	એસોસિએશનની શ્રી ભૂખ

આ કારણે ગુજરાત વિધાનસભા દ્વારા મહોલસા હોવાનો ધોષ્ટકો જ હતો. આ અંગે મહાશત્રી આપતાં આઈસીએઆઈના અનુદાપદ્ય બ્રાન્ચના ચેરપર્સન સીએ જિયાના મુદ્દામાં જણાવ્યું હતું કે, આઈસીએઆઈના

**अहमदाबाद, शनिवार, 24 दिसंबर 2022 गुजरात वैभव**

जे.एन. पटेल की उपस्थिति में द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया द्वारा सीए स्टूडेंट्स के लिए नेशनल कॉन्फ्रेंस 2022 आयोजित

**चार्टर्ड अकाउंटेंट पीएम मोदी के नेतृत्व में देश व राज्य को अमृतकाल में विकास की नई ऊंचाइयां पार कराने का राष्ट्र निर्माण दायित्व निभाएं: सीएम**

**चार्टर्ड अकाउंटेंट टैक्स केवल कानून या नियम नहीं, अपितु राष्ट्र के विकास में हमारा सहयोग है' का राष्ट्रहित भाव समाज में जगाएँ**

गांधीनगर

मुख्यमंत्री भूपेन्द्र पटेल ने सीए प्रोफ़ेशनल तथा सीए स्टूडेंट्स का आह्वान किया है कि वे देश के अमृतकाल में भारत तथा गुजरात को विकास की नई ऊंचाइयों पर कराने का राष्ट्र निर्माण दायित्व



निभाएं। इस संदर्भ में उन्होंने स्पष्ट रूप से कहा कि प्रधानमंत्री श्री नरेन्द्र मोदी के नेतृत्व में भारत आज विश्व की पाँचवीं बड़ी अर्थव्यवस्था बना है। हमारा लक्ष्य भारत को फाइव ट्रिलियन डॉलर

इकोनॉमी बनाना है। चार्टर्ड अकाउंटेंट इस लक्ष्य को प्राप्त करने में निष्ठापूर्वक योगदान देने में सक्षम हैं। पटेल द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया द्वारा शक्रवार को अहमदाबाद में

सीएस्टैंडेंस के लिए आयोजित नेशनल कॉन्फ्रेंस 2022 को संबोधित कर रहे थे। मुख्यमंत्री ने कहा कि प्रधानमंत्री नरेन्द्र मोदी के नेतृत्व में आज अनेक क्षेत्रों में विकास के कई सारे अवसरों का निर्माण हुआ है और इन अवसरों का सभी को लाभ लेना चाहिए। उन्होंने कहा कि प्रधानमंत्री नरेन्द्र मोदी ने देश में विकास की राजनीति प्रारंभ की है और इस विकास की राजनीति के कारण आज गुजरात देश में नंबर वन तथा ग्रोथ इंजन बना है।

**અમદાવાદ એક્સપ્રેસ**

FRIDAY • 23-12-2022

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

અમદાવાદ : ૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયાની અમદાવાદ બ્રાન્ચ દ્વારા ડિમીસ્ટ્રીકાઈંગ ૫ સોશયલ સ્ટોક એક્સ્ચેન્જ વિષય પર કાર્યક્રમ ગુજરાત વિદ્યાપીઠ, જનપથ, બ્લોઈન્ડ મેન્સ એસોસિએશન અને સહવિચાર પરિવારનાં સહયોગમાં યોજાયો હતો. આઈસીએઆઈની અમદાવાદ બ્રાન્ચનાં ચેરપર્સન સીએ બિશન શાહે જણાવ્યું હતું કે, આઈસીએઆઈનાં સસ્ટેનેબીલીટી રિપોર્ટીંગ સ્ટાન્ડર્ડ્સ બોર્ડ દ્વારા વિવિધ એનજીઓ કેવી રીતે સોશયલ સ્ટોક એક્સ્ચેન્જ પર લિસ્ટીંગ કરી

શકે તે અંગેનો વર્કશોપ આજે યોજાયો હતો. જેમાં આઈસીએઆઈ અને એનજીઓનાં નિષ્ણાતોએ વક્તા અને પેનાલિસ્ટસ તરીકે ભાગ લીધો હતો. તેમણે વધુમાં જણાવ્યું હતું કે આજના કાર્યક્રમમાં આઈસીએઆઈનાં ભૂતપૂર્વ પ્રેસિડેન્ટ સીએ સુનીલ તલાટી, આઈસીએઆઈનાં એસઆરએસબીનાં વાઈસ ચેરપર્સન સીએ પ્રીતિ પારસ સાવલા, અને આઈસીએઆઈનાં સેન્ટ્રલ કાઉન્સિલ મેમ્બર સીએ પુરૂષોત્તમ ખંડેલવાલે વક્તાવ્યો આપ્યા હતાં. સીએ બિશન શાહે જણાવ્યું હતું કે, આજના આ કાર્યક્રમમાં

વિવિધ એનજીઓનાં વડાઓએ પણ પેનલિસ્ટ તરીકે ભાગ લઈને પોતાનાં મંતવ્યો રજૂ કર્યા હતાં. તેમાં બીએસઈએનએસઈમાં બીઆઈટીએસઆઈએફ મેનેજિંગ ડાયરેક્ટર શ્રી હેમંત ગુપ્તા, જનપથનાં ટ્રસ્ટી શ્રી હરીનેશ પંડ્યા, બ્લાઈન્ડ મેન્સ એસોસિએશનનાં શ્રી ભૂષણ પુનાની, ગુજરાત વિદ્યાપીઠનાં વાઈસ ચાન્સલર ડૉ. રાજેન્દ્ર ખીમાણી, સદવિચાર પરિવારનાં ટ્રસ્ટી શ્રી પી કે હલેરી અને આઈસીએઆઈની અમદાવાદ બ્રાન્ચનાં ચેરપર્સન સીએ બિશન શાહનો સમાવેશ થાય છે.









Suryakal Daily Saturday Dt.24, December, 2022

7

## વિકસિત રાષ્ટ્રનિર્માણ માટે ટેક્ષેશન મૂળભૂત આધાર : ભૂપેન્દ્ર પટેલ



બે દિવસીય નેશનલ કોન્ફરન્સ ફોર સીએ સ્ટુડન્ટ્સ ૨૦૨૨ને ખુલ્લી મુકતાં મુખ્યમંત્રી ભૂપેન્દ્ર પટેલ : દેશભરમાંથી ૨૫૦૦થી પણ વધુ ચાર્ટર્ડ એકાઉન્ટન્ટ્સનો અભ્યાસ કરતા વિદ્યાર્થીઓની કોન્ફરન્સમાં હાજરી

અમદાવાદ, શનિવાર  
૫ ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ શાખા દ્વારા બે દિવસીય નેશનલ કોન્ફરન્સ ફોર સીએ સ્ટુડન્ટ્સ ૨૦૨૨નો ગુજરાત રાજ્યના માનનીય મુખ્યમંત્રી શ્રી ભૂપેન્દ્રભાઈ પટેલે શહેરમાં આવેલા જીએમસીસી કન્વેન્શન સેન્ટર ખાતે પ્રારંભ કરાવ્યો હતો. આ બે દિવસીય નેશનલ કોન્ફરન્સનું તીવ્ર કુશાગ્રતા ધરાવતું વલણની ધીમ પર આયોજન કરવામાં આવ્યું છે તેમ આઈસીએઆઈની અમદાવાદ શાખાના ચેરપર્સન સીએ બિશન શાહે જણાવ્યું હતું. આ કોન્ફરન્સમાં સમગ્ર ગુજરાત અને આસપાસના રાજ્યોના ૨૫૦૦થી પણ વધુ ચાર્ટર્ડ એકાઉન્ટન્ટ્સનો અભ્યાસ કરતા વિદ્યાર્થીઓ ઉપસ્થિત રહ્યા હતા. રાષ્ટ્રના વિકાસમાં ટેક્ષેશન તેનું પાયાનું સાધન છે અને ભારત દેશ આગાદીનાં અમૂલકાળમાં

આ કોન્ફરન્સની ધીમ એકવાચરિય ઓફ્યુટ, એક્ઝુમેન અને એટીટ્યુડ છે. આ કાર્યક્રમમાં મુખ્ય મહેમાનપદેથી બોલતા રાજ્યનાં મુખ્યમંત્રી શ્રી ભૂપેન્દ્રભાઈ પટેલે જણાવ્યું હતું કે, વિકાસની રાજનીતિમાં કારણે ગુજરાત આજે દેશનું ગ્રોથ એન્જિન બન્યું છે. તેમાં આપ સૌ પણ સહભાગી છો. આંતરરાષ્ટ્રીય સ્તરે ભારતમાં રોકાણ થી રહ્યું છે અને ગુજરાત પર રોકાણ માટે પ્રથમ પસંદગી ઉતારવામાં આવે છે. તેમણે વધુમાં જણાવ્યું હતું કે, ટેક્ષેશન વિકસિત રાષ્ટ્રનિર્માણનો મૂળભૂત આધારસ્તંભ છે, અને આપ સૌ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ સુદૃઢ રાષ્ટ્રનિર્માણમાં મહત્વની ભૂમિકા ભજવશો તેવો મને વિશ્વાસ છે. ભારત દેશ જયારે આગાદીનો અમૂલ મહોત્સવ મનાવી રહ્યો છે અને અમૂલકાળમાં પ્રવેશી રહ્યો છે ત્યારે આપની તીવ્ર કુશાગ્રતા અને યોગ્ય વલણ ભારતને પ

કોન્ફરન્સો પૈકી આ કોન્ફરન્સ સૌથી મોટી કોન્ફરન્સ છે. કોન્ફરન્સમાં હાજર ૨૫૦૦થી પણ વધુ ચાર્ટર્ડ એકાઉન્ટન્ટ્સનો અભ્યાસ કરતા વિદ્યાર્થીઓને પ્રોત્સાહન આપતા તેમણે જણાવ્યું હતું કે સમગ્ર વિશ્વમાં એકાઉન્ટિંગ ક્ષેત્રે વ્યાપક તકો રહી છે. સીએનો અભ્યાસક્રમ આપ અધ્યાગ પરીશ્રમથી સફળતા જરૂર મેળવી શકાય છે. આઈસીએઆઈની અમદાવાદ શાખાના ચેરપર્સન સીએ બિશન શાહે જણાવ્યું હતું કે, વિકસિત ભારતનાં નિર્માણમાં ગુજરાતનું ગ્રોથ મોડેલ સીમાચિન્હપૂર્ણ છે. સીએનો કોર્ષ ભણાવે છે અને ગણાવે પણ છે. પ્રોફેશનલ કોર્સમાં સૌથી અધર પરીક્ષા સીએ પ્રોફેશનલની હોય છે, પરંતુ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ માતૃભૂમિનું સન્માન, માતૃસ્થા દ્વારા, માતૃભાષાના હેતુથી આપણે સમાજપયોગી કાર્યો કરવા અને વિકસિત ભારતના રાષ્ટ્રનિર્માણ માટે હંમેશા તત્પર રહેવાનું છે. આ કાર્યક્રમમાં

SANDESH

SATURDAY, 24•12•2022

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

‘અહીં તમે બધા માસ્ક પહેરીને બેઠા છો. એટલે હું પણ માસ્ક પહેરું છું’ તેમ રાજ્યના મુખ્યમંત્રી ભૂપેન્દ્ર પટેલે આઈસીએઆઈના કાર્યક્રમમાં સંબોધન કરવાની સાથે રાજ્યની પ્રજાને કોરોના સામે સાવચેત કરતા માસ્ક પહેરવાની ટકોર કરી હતી.

મુખ્યમંત્રી ભૂપેન્દ્ર પટેલે સીએ પ્રોફેશનલ્સ અને સીએ સ્ટુડન્ટ્સને આહવાન કર્યું કે, દેશના અમૂલકાળમાં ભારત અને ગુજરાતને વિકાસની નવી ઊંચાઈઓ સર કરાવવાનું રાષ્ટ્રનિર્માણ દાથિત્ય તેઓ નિભાવે. વડાપ્રધાન નરેન્દ્રભાઈ મોદીના નેતૃત્વમાં ભારત આજે વિશ્વનું પાંચમા ક્રમનું અર્થતંત્ર બન્યું છે. આપણું લક્ષ્ય ભારતને ઈર્ષ્ય દ્વિલીપન ડોલર ઈકોનોમી બનાવવાનું છે

તે સિદ્ધ કરવા ચાર્ટર્ડ એકાઉન્ટન્ટ નિષ્ણાપૂર્વક યોગદાન આપી શકે તેમ છે. ૫ ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા દ્વારા અમદાવાદમાં સીએ સ્ટુડન્ટ્સ માટે આયોજિત નેશનલ કોન્ફરન્સ-૨૦૨૨માં યુવા ચાર્ટર્ડ એકાઉન્ટન્ટ સ્ટુડન્ટ્સને પ્રેરણા આપનાં મુખ્યમંત્રીએ જણાવ્યું કે, ટેક્સ એ માત્ર નિયમ કે કાયદો નહિ, પરંતુ રાષ્ટ્રના વિકાસમાં આપણો સહયોગ છે એવો રાષ્ટ્રીય-સમાજિક ભાવ સમાજમાં ઊજાગર કરવામાં આ યુવાશક્તિ અગ્રેસર બનીને દેશને વૈશ્વિક વિકાસ તરફ લઈ જઈ શકે તેમ છે. આ અવસરે ICAIના વાર્ષિક પ્રેસિડન્ટ એનિકેટ તલાટી, ચેરમેન બિશન શાહ, સેક્રેટરી નિરવ અશ્વથ, WICASANA પ્રેસિડન્ટ અને ચેરમેન વગેરે હાજર રહ્યાં હતા.

સીએ નેશનલ કોન્ફરન્સમાં મુખ્યમંત્રીની માસ્ક મુદે ટકોર

સંજોગન્યૂઝ

06 જાનિવાર, તા.૨૪-૧૨-૨૦૨૨

## ટેક્સએમાત્રનિયમકેકાયદોનહિ, પરંતુરાષ્ટ્રના વિકાસમાંઆપણોસહયોગછે: મુખ્યમંત્રી પટેલ

સીએના વિદ્યાર્થીઓ માટે અમદાવાદમાં આયોજિત નેશનલ કોન્ફરન્સમાં મુખ્યમંત્રી ભૂપેન્દ્ર પટેલની ઉપસ્થિતિ

(જી.એન.એસ) અમદાવાદ, ૨૪: મુખ્યમંત્રી ભૂપેન્દ્ર પટેલે ૫ ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા દ્વારા અમદાવાદમાં સીએ સ્ટુડન્ટ્સ માટે આયોજિત

નેશનલ કોન્ફરન્સ-૨૦૨૨માં સંબોધન કર્યું હતું. મુખ્યમંત્રી ભૂપેન્દ્ર પટેલે જણાવ્યું હતું કે, વડાપ્રધાન નરેન્દ્રભાઈ મોદીએ દેશમાં વિકાસની રાજનીતિનો પ્રારંભ કર્યો છે અને આ વિકાસની રાજનીતિને કારણે આજે ગુજરાત દેશમાં નંબર વન અને ગ્રોથ એન્જિન બન્યું છે. એટલું જ નહીં, ગુજરાતનું વિકાસ મોડેલ દુનિયામાં વખણાઈ રહ્યું છે. વડાપ્રધાન નરેન્દ્રભાઈ મોદીની



વૈશ્વિક ઈમેજને કારણે આજે વિશ્વના અન્ય દેશો ભારતમાં રોકાણ કરવા આવી રહ્યા છે અને ભારતમાં છે એવો રાષ્ટ્રીય-સમાજિક ભાવ સમાજમાં ઊજાગર કરવામાં આ યુવાશક્તિ અગ્રેસર બનીને દેશને વૈશ્વિક વિકાસ તરફ લઈ જઈ શકે તેમ છે.

ગુજરાત હોય છે એ આપણા સી માટે વર્તની વાત છે મુખ્યમંત્રીએ યુવા ચાર્ટર્ડ એકાઉન્ટન્ટ સ્ટુડન્ટ્સને પ્રેરણા આપનાં જણાવ્યું કે, ટેક્સ એ માત્ર નિયમ કે કાયદો નહિ, પરંતુ રાષ્ટ્રના વિકાસમાં આપણો સહયોગ છે એવો રાષ્ટ્રીય-સમાજિક ભાવ સમાજમાં ઊજાગર કરવામાં આ યુવાશક્તિ અગ્રેસર બનીને દેશને વૈશ્વિક વિકાસ તરફ લઈ જઈ શકે તેમ છે.

વેસ્ટર્ન ટાઇમ્સ

24/12/2022 Ahmedabad 3

ઇ ઇન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયા દ્વારા સીએ સ્ટુડન્ટ્સ માટે અમદાવાદમાં આયોજિત નેશનલ કોન્ફરન્સ - ૨૦૨૨માં મુખ્યમંત્રીની પ્રેરક ઉપસ્થિતિ

(માહિતી) આંધીનગર,

મુખ્યમંત્રીશ્રી ભૂપેન્દ્ર પટેલે સી.એ. પ્રોફેશનલ્સ અને સી.એ. સ્ટુડન્ટ્સને આહવાન કર્યું છે કે, દેશના અમૂલકાળમાં ભારત અને ગુજરાતને વિકાસની નવી ઊંચાઈઓ સર કરાવવાનું રાષ્ટ્રનિર્માણ દાથિત્ય તેઓ નિભાવે. આ સંદર્ભમાં મુખ્યમંત્રીશ્રીએ સ્પષ્ટપણે જણાવ્યું કે, વડાપ્રધાનશ્રી નરેન્દ્રભાઈ મોદીના નેતૃત્વમાં ભારત આજે વિશ્વનું પાંચમા ક્રમનું અર્થતંત્ર બન્યું છે. આપણું લક્ષ્ય ભારતને ઈર્ષ્ય દ્વિલીપન ડોલર ઈકોનોમી બનાવવાનું છે તે સિદ્ધ કરવા ચાર્ટર્ડ એકાઉન્ટન્ટ નિષ્ણાપૂર્વક યોગદાન આપી શકે તેમ છે એમ પણ તેમણે ઉમેર્યું હતું. મુખ્યમંત્રી શ્રી ભૂપેન્દ્ર પટેલે ૫ ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા દ્વારા અમદાવાદમાં સીએ સ્ટુડન્ટ્સ માટે આયોજિત નેશનલ કોન્ફરન્સ - ૨૦૨૨માં સંબોધન કરી રહ્યા હતા.



વડાપ્રધાન નરેન્દ્રભાઈના નેતૃત્વમાં દેશ અને રાજ્યને અમૂલકાળમાં વિકાસની નવી ઊંચાઈઓ સર કરાવવાનું રાષ્ટ્રનિર્માણ દાથિત્ય ચાર્ટર્ડ એકાઉન્ટન્ટ સમુદાય નિભાવે: મુખ્યમંત્રી

કહ્યું કે, વડાપ્રધાન શ્રી નરેન્દ્રભાઈ ગુજરાતનું વિકાસ મોડેલ દુનિયામાં વખણાઈ રહ્યું છે.

વડાપ્રધાન શ્રી નરેન્દ્રભાઈ મોદીની વૈશ્વિક ઈમેજને કારણે આજે વિશ્વના અન્ય દેશો ભારતમાં રોકાણ કરવા આવી રહ્યા છે અને ભારતમાં આવ્યા બાદ તેઓની પ્રથમ પસંદગી ગુજરાત હોય છે એ આપણા સી માટે ગર્વની વાત છે એમ પણ મુખ્યમંત્રીશ્રીએ વધુમાં ઉમેર્યું હતું. મુખ્યમંત્રીશ્રીએ યુવા ચાર્ટર્ડ એકાઉન્ટન્ટ સ્ટુડન્ટ્સને પ્રેરણા આપનાં જણાવ્યું કે, ટેક્સ એ માત્ર નિયમ કે કાયદો નહિ, પરંતુ રાષ્ટ્રના વિકાસમાં આપણો સહયોગ છે એવો રાષ્ટ્રીય-સમાજિક ભાવ સમાજમાં ઊજાગર કરવામાં આ યુવાશક્તિ અગ્રેસર બનીને દેશને વૈશ્વિક વિકાસ તરફ લઈ જઈ શકે તેમ છે.

આ અવસરે ICAIના વાર્ષિક પ્રેસિડન્ટ શ્રી એનિકેટ તલાટી, ચેરમેન શ્રી બિશન શાહ, સેક્રેટરી શ્રી નિરવ અશ્વથ, ઈન્ડિયન પ્રેસિડન્ટ અને ચેરમેન શ્રી, રિજીનલ ક્રાઉન્સીલના મેમ્બર્સ તેમજ મોટી સંખ્યામાં સીએ સ્ટુડન્ટ્સ ઉપસ્થિત રહ્યા હતા.

## National conference for CA students begins

TIMES NEWS NETWORK

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

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

ICAI vice president Aniket Talati said that earlier, only 3-5% of the CA students cracked the course but now, with increased access to study materials, the success rate has gone up to 15-17%.

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



About 2,500 CA students and the officials of ICAI attended the event at Gujarat University convention centre

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

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



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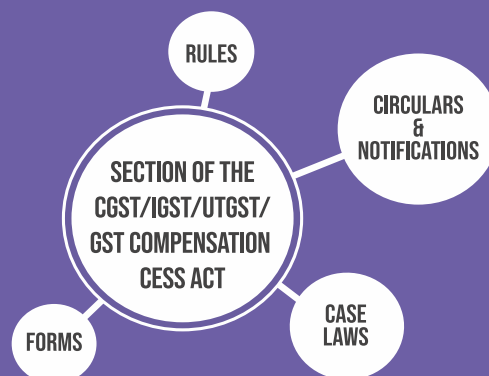
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# નૂતન નાગરિક સહકારી બેંક લિ.

મલ્ટી સ્ટેટ શિક્ષણ બેંક

સહકાર અમારો, સમૃદ્ધિ આપની.

## નૂતન સ્વર્ણિમ-II

૫૪૦ દિવસની થાપણ યોજના

સીનીયર  
સીટીઝન માટે

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વાર્ષિક

જનરલ  
પબ્લીક માટે

**7.25%**  
વાર્ષિક

સહકાર અમારો,  
સમૃદ્ધિ આપની.

### હોમ લોન

- મહત્તમ રૂ. ૧.૪૦ કરોડ સુધી
- પરત ચૂકવણી - મહત્તમ ૨૦ વર્ષ
- '૦' પ્રિ-પેમેન્ટ પેનલ્ટી

# (શરતોને આધિન)

### કાર લોન

- પરત ચૂકવણી - મહત્તમ ૬ વર્ષ
- '૦' પ્રિ-પેમેન્ટ પેનલ્ટી
- ચિરાલ ઝડપી અને સરળ પ્રોસેસિંગ

# (શરતોને આધિન)

### બિઝનેસ બુસ્ટર

- સિક્કોડ ટેલ કેડીટ ફેસેલીટી
- ચિરાલ મર્યાદા : રૂ. ૧૦૦ લાખની સીલિ રકમ માટે

# (શરતોને આધિન)

### પર્સનલ લોન

- કોઈપણ સિક્કોરીટી વગર

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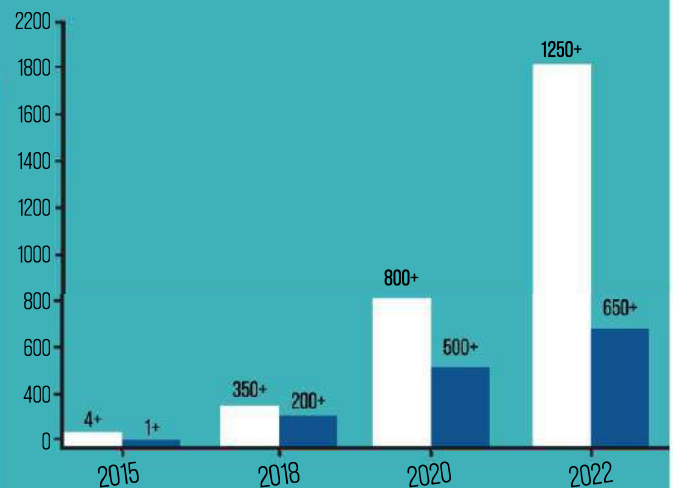
## About Entigrity

Entigrity is a global leader in providing offshore staffing for accounting firms and we're one of the preferred offshore partners for 30 out of the top 100 Accounting firms. We're already working with more than 600 Accounting and Tax firms across US, Canada & UK.

We have been solely working with accounting firms for over a decade now. We've staffed a team of over 2000+ people who operate from our 7 secure offices in India for all positions.

## Growth Path:

■ Staff ■ Client



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## Stock Holding Corporation of India Ltd

StockHolding was incorporated in 1986 as a Public Limited Company and is a subsidiary of IFCI Limited.

Our equity capital is held by leading financial companies and banks like LIC, GIC, IFCI Ltd., SU-UTI, NIA, NIC, UIC, and TOICL. Since our inception, we have evolved steadily to be a financial powerhouse offering a suite of offerings which help to ease the financial planning needs of individuals. Covering short-term savings, investments in the stock market, personal & family needs, long-term security, easy loans, retirement plans and even protection for life & valuables. Simultaneously, we brought an entire spectrum of financial products and services to help businesses grow. We have pioneered Demat services in India and our e-Stamping service has made payment of Government dues hassle-free. As India's premier custodian, we offer a comprehensive spread of custodial services that allow both Indian Institutional Investors and Foreign Portfolio Investors to invest in India with confidence. Little wonder then that we manage over ₹38 lakh crores in Assets Under Custody.

### e-Stamping

Ministry of Finance, Government of India has appointed StockHolding as Central Record Keeping Agency (CRA) for Computerisation of Stamp Duty Administration System (C-SDAS) and StockHolding is acting as Central Record Keeping Agency(CRA) in the state of Gujarat as well as in 21 other States/Union Territories. As CRA, StockHolding has developed and deployed e-Stamping system for online collection of non judicial stamp duty in all these 21 states. In addition Stock Holding has developed e-Court Fee system for collection of Judicial Stamp Duty. Recently Government of Gujarat – Revenue Department has given approval for the appointment of Chartered Accountant (CA) and Company Secretary (CS) as Authorised Collection Centre (ACC) for issuing e-stamping paper from their offices.

### National Pension System (NPS)

StockHolding is registered with Pension Fund Regulatory and Development Authority (PFRDA) as a Point of Presence (POP) for National Pension Scheme (NPS). NPS offers tax benefits under different sections of the Income Tax Act: Section 80CCD (1), Section 80CCD (1b) and Section 80CCD (2). Over and above the ceiling limit of Rs 1.5 lakhs provided under Section 80C and limit of Rs 50,000 under Section 80CCD(1B), contribution routed through employer for an employee up to 10 % of basic salary + Dearness Allowance (DA) is also eligible for deduction under Section 80CCD(2).

### ISIN Creation , RTA Tie Ups and Demat Accounts for Corporates

- 1)Facilitating for ISIN Creation (NSDL/CDSL) for Private Limited and Unlisted Public Limited Companies.
- 2)Facilitating for ISIN Creation (NSDL/CDSL) for Govt. Subsidiaries.
- 3)Facilitating RTA Tie up for Private Limited , Unlisted Public Limited and Govt. Subsidiary Companies.
- 4)Demat Account opening for Corporates (For Cross Holding in their Subsidiaries), Promoters, Directors , Stake Holders and Govt. Dignitaries.
- 5)Demat Account opening for LLP firms , Co-operative Societies, Registered and Unregistered Trusts for Investment in Bonds.
- 6)Unclaimed Shares Suspense Demat Account for listed Company.
- 7)Suspense Escrow Demat Account of Corporate for listed Company.
- 8)Escrow Demat Account opening for IPO/FPO for equity and Right Issues.

### Appointment As Business Associate

At StockHolding, we understand the financial needs of our customers and catering to their growing financial needs from one point , we are happy to make you a part of our success story as a Business Associate.

#### Our offerings

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Non-Convertible Debentures (NCD)  
National Pension System (NPS)

Bonds (54 EC Capital Gain)  
Loan Against Securities  
Corporate Fixed Deposits  
RBI Sovereign Gold Bonds

**Stock Holding Corporation Of India Ltd.** 403 IFCI Bhawan , Nr Lal Bungalow , C G Road, Ahmedabad 380006.

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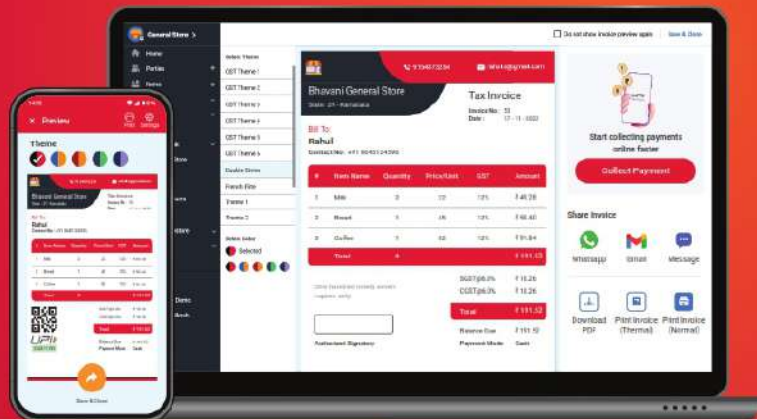
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