



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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Chairman Message

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99789 42299

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98250 23573

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The best way to find **YOURSELF**
is to **LOSE** yourself in
the service of others.



Dear Members,

All the Chartered Accountants, whether in practice or in industry, are normally busy in the month of September & October with the finalization of accounts and tax filings. With the due dates of Tax Audit, ITR & ROC filing extended, we all can now spare some time for our own self and most importantly for our family. Let us also enjoy the much awaited festival – **NAVRATRI!** Navratri is our state's famed celebration festival and we all can celebrate it this year with utmost care, duly following the government COVID related

guidelines.

September is historically a slow-paced month as far as activities of the branch are concerned. But this year, activities at Ahmedabad branch are at full-blown pace. The month started with a bang with the launch of 6 day **"Direct Tax Series"**, with all relevant topics and best of the faculties and was attended by 350+ participants. We also conducted a special master class on procedures related to Export of Services under GST, FTP and FEMA in association with **SEPC** (Services Export Promotion Council). Special thanks to Past President of ICAI **CA Sunil Talati** sir, also the Vice Chairman of SEPC, for all the support. Post the launch of the **Finance & Tax Literacy Drive** last month, we conducted a **special outreach training program** with the employees of **Bank of Baroda (BOB)** which was attended by more 700+ employees of BOB Pan India. Apart from various technical seminars throughout the month, your branch was the first branch in the country to conduct a special session on the newly launched **Forensic Accounting and Investigation Standards**. The much awaited 5- day **"RERA Series"** was launched and received phenomenal response with participants from all over the state registering for this exhaustive RERA series. Hon'ble Chairman of Gujarat Real Estate Regulatory Authority (GujRera), **Dr. Amarjit Singhji, IAS**, inaugurated the first of its kind **"RERA Helpdesk"** at Ahmedabad Branch. This helpdesk will definitely assist the members in getting quick resolution to their queries and support them in discharging their functions under RERA. The month of September also saw the **First Ever WOMEN RRC** hosted by Ahmedabad Branch – Kudos to CA Anjali Choksi and entire Women Empowerment committee at branch for their efforts in making it a roaring success. We also had a very special meeting on Investment & Capital market with renowned market expert Shri Saurabh Mukherjea.

MOMENT OF PRIDE FOR AHMEDABAD BRANCH – LETTER FROM HON'BLE CHIEF MINISTER OF GUJARAT TO APPRECIATE MOVEMENT 73

I am extremely delighted and excited to share that Ahmedabad Branch has received a letter of Appreciation from Hon'ble Chief Minister of Gujarat, **Shri Bhupendrabhai Patel** for the nationwide Mega Health & Fitness Initiative of our branch – **MOVEMENT 73**. I am thankful to **CA Jainik Vakil**, Revenue Committee Chairman, AMC and past Chairman of Ahmedabad Branch for all his support in getting this recognition. When the entire nation was dreaded by the second wave of COVID-19, we took this initiative to utilize the months of April, May and June to give time to ourselves, focus on health and take learnings from the pandemic to maintain a healthy lifestyle and stay connected with each other. A movement, participated by **4,000+** Chartered Accountants, CA Students and their family

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members spread across **24 states & 250+ cities** of the country and even internationally from USA, UAE, Mauritius, Ivory Coast, Netherlands & Germany and **86 ICAI branches joining us**, would always inspire and motivate each one of us to take utmost care of our health.

The month of October promises to be a very enriching month with lot of sessions planned for the members on technical areas like Trusts, GST, Company law, Income Tax, FEMA and also a **first ever Residential refresher course on Direct Tax (at ITC Maratha, Mumbai – 22nd to 24th October)**. As you would have by now realized that the activities of the branch have been synchronized and planned from the beginning of my term as the Chairman and we are conducting all events in line with our theme – **Ideation, Collaboration, Adaptability and Innovation**. In these uncertain times, let's stay connected and help each other to the maximum extent possible. Ahmedabad Branch is always with you and we are all always available for any assistance / support that you or your family members may require. We would urge you to stay connected and continue to provide your unstinting support to all

the endeavors of the Branch.

On October 2, 2021, we will celebrate the birth anniversary of the '**Father of the Nation**' – Mahatma Gandhi. There are many lessons from the Gandhian way of life that we can adopt in our lives. The one Gandhi thought that has made an everlasting impression on me is: '**Service which is rendered without joy helps neither the servant nor the served**'. In today's fast and frenzied age, we are totally immersed in providing service to our clients or the organization where we work, but the question we need to ask ourselves is, 'Are we happy with what we are doing'? If the work that we are doing gives us pleasure and satisfaction, that is a big motivating factor which keeps us going. It is rightly said that 'all other pleasures and possessions pale into nothingness before service which is rendered in a spirit of joy'. So let us work with this mindset of joy and enjoyment for ourselves, motivate our staff and students to enjoy what they are doing.

With best regards,
CA Harit Dhariwal
Chairman, Ahmedabad Branch of WIRC of ICAI

EDITORIAL



We take this opportunity to wish all our members a happy and prosperous festival season ahead. May the good always be victorious against the evil!!

October brings lot of positivity in our life on 2nd Oct we have 151th birth anniversary of our nation's father Mahatma Gandhi. He was Popular for his non-violent movement, he quoted- Non-violence is the greatest force at the disposal of mankind. It is the mightiest weapon devised by ingenuity of Man. We must all try to be a part of spreading and idealizing cleanliness and nonviolence. So the theme of this month newsletter is based on the learning from great philosophies of Mahatma Gandhi.

During this pandemic our members always performed the service to nation by plunge into various tax compliance, due to various audit deadlines October will again test our service to financial system of country.

This newsletter includes all the recent changes in Corporate law, GST, Direct & International Taxation .I request to all the members who are willing to contribute for newsletter on any topic can share the same with us at ahmedabad@icai.org

"Yesterday is history, Tomorrow is mystery, but Today is a Gift, that's why we call it Present"

Amidst all this, we wish a happy and healthy life to all our members.

Stay Safe, Stay Home and Stay Happy !!
Happy learning!!

CA Rahul Maliwal
Chairman, Newsletter Committee



Bhupendra Patel

Chief Minister, Gujarat State

Apro/ab/2021/09/28/vj

Dt. 28-09-2021

Message

“Gujarat and Gujaratis have abilities to convert any adversity into an opportunity”

आफत को अवसर में पलट सकने की क्षमता रखता है, गुजरात।

- Narendra Modi

Learning and moving ahead has been in DNA of Gujaratis. That quality, that nature has made Gujarat ‘Vibrant’.

With their **Movement 73**, the **Institute of Chartered Accounts of India (ICAI) & Ahmedabad** branch is organizing a first ever Mega Health and fitness event. They thereby spurt the vision of **Fit India Movement** as an integral part of daily lives for their CA Members and the Students of CA in their fold.

I appreciate the initiative to focus on health and take the learning to maintain a healthy life style.

I welcome the participants, from the different cities and even internationally across the world, and wish the M-73 a great Success.

(Bhupendra Patel)

To,
CA Harit Dhariwal, *Chairman*,
Ahmedabad Branch of WIRC of ICAI,
“ICAI” Bhawan, 123 Sardar Patel Colony,
Nr. Usmanpura Under Bridge, P.O. Navjivan,
Naranpura, Ahmedabad-380014
Email: jainikca@hotmail.com
Mo. 9978942299



GST Updates

Compiled by: CA. Monish Shah

GST Changes proposed by 45th GST Council Meeting held on September 17, 2021

PROPOSED CHANGES:

1. INCREASE IN RATE
2. REDUCTION IN RATE
3. REFUNDS
4. ITC
5. CRITICAL CHANGES
6. COMPLIANCES
7. MISCELLANEOUS

New Changes planned:

- It was also decided to set up a GoM to discuss ways and means of using technology to further improve compliance including monitoring through improved e-way bill systems, e-invoices.
- FASTag data and strengthening the institutional mechanism for sharing of intelligence and coordinated enforcement actions by the Centre and the States.
- New composition scheme to be launched for Brick Sector Industry

Compliance Changes:

- Aadhaar authentication of registration to be made mandatory for being eligible for filing refund claim and application for revocation of cancellation of registration.
- **Late fee for delayed filing of FORM GSTR-1 to be auto-populated and collected in next open return in FORM GSTR-3B.**
- Rule 59(6) of the CGST Rules to be amended with effect from 01.01.2022 to provide that a registered person shall not be allowed to furnish **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for the preceding month.
- Refund to be disbursed in the bank account, which is linked with same PAN on which registration has been obtained under GST.
- Rule 36(4) of CGST Rules, 2017 to be amended, once the proposed clause (aa) of section 16(2) of CGST Act, 2017 is notified, to restrict availment of ITC in respect of invoices/ debit notes, to the

extent the details of such invoices/ debit notes are furnished by the supplier in **FORM GSTR-1/ IFF** and are communicated to the registered person in **FORM GSTR-2B**.

Input Tax Credits:

- W.e.f. 01.01.2021, the date of issuance of debit note (and not the date of underlying invoice) shall determine the relevant financial year for the purpose of section 16(4) of CGST Act, 2017;
- There is no need to carry the physical copy of tax invoice in cases where invoice has been generated by the supplier in the manner prescribed under rule 48(4) of the CGST Rules, 2017
- Rule 36(4) of CGST Rules, 2017 to be amended, once the proposed clause (aa) of section 16(2) of CGST Act, 2017 is notified, to restrict availment of ITC in respect of invoices/ debit notes, to the extent the details of such invoices/ debit notes are furnished by the supplier in **FORM GSTR-1/ IFF** and are communicated to the registered person in **FORM GSTR-2B**.
- **Oil Industry:** Supply of Mentha oil from unregistered person has been brought under reverse charge. Further, Council has also recommended that exports of Mentha oil should be allowed only against LUT and consequential refund of input tax credit. (Notifications u/s 5(3) of IGST Act and u/s 9(3) of CGST Act would be issued.)
- **Construction Industry:** Brick kilns would be brought under special composition scheme with threshold limit of Rs. 20 lakhs, with effect from 1.4.2022. Bricks would attract GST at the rate of 6% without ITC under the scheme. GST rate of 12% with ITC would otherwise apply to bricks. (Comment: New Composition scheme would be notified to be applicable from April 1, 2022)



GST Refunds:

- Only those goods which are actually subjected to export duty i.e., on which some export duty has to be paid at the time of export, will be covered under the restriction imposed under section 54(3) of CGST Act, 2017 from availment of refund of accumulated ITC.
- Provision to be incorporated in in CGST Rules, 2017 for removing ambiguity regarding procedure and time limit for filing refund of tax wrongfully paid as specified in section 77(1) of the CGST/SGST Act and section 19(1) of the IGST Act.
- Aadhaar authentication of registration to be made mandatory for being eligible for filing refund claim
- Refund to be disbursed in the bank account, which is linked with same PAN on which registration has been obtained under GST.

Interest u/s 50(3):

- Interest is to be charged **only** in respect of net cash liability, section 50 (3) of the CGST Act to be amended retrospectively, w.e.f. 01.07.2017, to provide that interest is to be paid by a taxpayer on **"ineligible ITC availed and utilized"** and not on "ineligible ITC availed". It has also been decided that interest in such cases should be charged on ineligible ITC **availed and utilized** at 18% w.e.f. 01.07.2017.

Transfer of Balances in Cash Ledger – Distinct Persons :

- Unutilized balance in CGST and IGST cash ledger may be allowed to be transferred between distinct persons (entities having same PAN but registered in different states), without going through the refund procedure, subject to certain safeguards. (similar to PMT 09)

ITC -04 Filing:

- Taxpayers whose annual aggregate turnover in preceding financial year is above Rs. 5 crores shall furnish ITC-04 once in six months;
- Taxpayers whose annual aggregate

turnover in preceding financial year is up to Rs. 5 crores shall furnish ITC-04 annually

Aggregate Turnover:

- Section 2(6) defines *"aggregate turnover"* means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;

Inverted Duty Structure:

• **Footwear and Textile Industry**

Issues faced by above industries are considered but as of now they are differed. Such changes would be made applicable from January 1, 2022 after SC Judgment in VKC Footsteps India Pvt Ltd dated September 13, 2021. The Council decided to set up a GoM to examine the issue of correction of inverted duty structure for major sectors; rationalize the rates and review exemptions from the point of view of revenue augmentation, from GST.

Changes in Rates and Exemptions W.e.f October 1, 2021 :

- **Extension of existing concessional GST rates (currently valid till 30th September, 2021) on following Covid-19 treatment drugs, up to 31st December, 2021, namely**
 - i. Amphotericin B -nil
 - ii. Remdesivir – 5%
 - iii. Tocilizumab -nil
 - iv. Anti-coagulants like Heparin – 5%
- **Reduction of GST rate to 5% on more Covid- 19 treatment drugs, up to 31st December, 2021, Namely**
 - i. Itolizumab
 - ii. Posaconazole
 - iii. Infliximab
 - iv. Favipiravir
 - v. Casirivimab & Imdevimab
 - vi. 2-Deoxy-D-Glucose
 - vii. Bamlanivimab & Etesevimab



Changes in Rates – Goods (Unless otherwise stated)

Sr No	Description	From	To
1	Retro fitment kits for vehicles used by the disabled	Applicable Rate	5%
2	Fortified Rice Kernels for schemes like ICDS etc.	18%	5%
3	Medicine Keytruda for treatment of cancer	12%	5%
4	Biodiesel supplied to OMCs for blending with Diesel	12%	5%
5	Ores and concentrates of metals such as iron, copper, aluminium, zinc and few others	5%	18%
6	Specified Renewable Energy Devices and parts	5%	12%
7	Cartons, boxes, bags, packing containers of paper etc.	12%/18%	18%
8	Waste and scrap of polyurethanes and other plastics	5%	18%
9	All kinds of pens	12%/18%	18%
10	Railway parts, locomotives & other goods in Chapter 86	12%	18%
11	Miscellaneous goods of paper like cards, catalogue, printed material (Chapter 49 of tariff)	12%	18%
12	IGST on import of medicines for personal use, namely Zolgensma for Spinal Muscular Atrophy Vilepso for Duchene Muscular Dystrophy Other medicines used in treatment of muscular atrophy recommended by Ministry of Health and Family Welfare and Department of Pharmaceuticals.	12%	NIL
13	IGST exemption on goods supplied at Indo-Bangladesh Border haats	Applicable Rate	NIL
14	Unintended waste generated during the production of fish meal except for Fish Oil	Nil (for the period 1.7.2017 to 30.9.2019)	

Changes in Rates and Exemptions – Services

Sr No	Description	From	To
1	Validity of GST exemption on transport of goods by vessel and air from India to outside India is extended up to 30.9.2022.	-	NIL
2	Services by way of grant of National Permit to goods carriages on payment of fee	18%	NIL
3	Skill Training for which Government bears 75% or more of the expenditure [presently exemption applies only if Govt funds 100%].	18%	NIL
4	Services related to AFC Women's Asia Cup 2022.	18%	NIL
5	Licensing services/ the right to broadcast and show original films, sound recordings, Radio and Television programmes [to bring parity between distribution and licencing services]	12%	18%
6	Printing and reproduction services of recorded media where content is supplied by the publisher (to bring it on parity with Colour printing of images from film or digital media)	12%	18%
7	Exemption on leasing of rolling stock by IRFC to Indian Railways withdrawn		
8	E Commerce Operators are being made liable to pay tax on following services provided through them (i) transport of passengers, by any type of motor vehicles through it [w.e.f. 1st January, 2022] restaurant services provided through it with some exceptions [w.e.f. 1st January, 2022]		
9	Certain relaxations have been made in conditions relating to IGST exemption relating to import of goods on lease, where GST is paid on the lease amount, so as to allow this exemption even if (i) such goods are transferred to a new lessee in India upon expiry or termination of lease; and (ii) the lessor located in SEZ pays GST under forward charge.		



Petroleum Sector:

• Petroleum Products

Considering the recent directions of the Hon'ble High Court of Kerala, the issue of whether specified petroleum products should be brought within the ambit of GST was placed for consideration before the Council. After due deliberation, the Council was of the view that it is not appropriate to do so at this stage.

Clarifications – Goods:

- *Pure henna powder and paste, having no additives, attract 5% GST rate under Chapter 14.*
- *Scented sweet supari and flavored and coated illachi falling under heading 2106 attract GST at the rate of 18%*
- *Carbonated Fruit Beverages of Fruit Drink" and "Carbonated Beverages with Fruit Juice" attract GST rate of 28% and Cess of 12%. This is being prescribed specifically in the GST rate schedule. (Food and Beverages Industry)*
- *Tamarind seeds fall under heading 1209, and hitherto attracted nil rate irrespective of use. However, henceforth they would attract 5% GST rate (w.e.f. 1.10.2021) for use other than sowing. Seeds for sowing will continue at nil rate.*
- *Distinction between fresh and dried fruits and nuts is being clarified for application of GST rate of "nil" and 5% / 12% respectively;*
- *All laboratory reagents and other goods falling under heading 3822 attract GST at the rate of 12%. (Pathological & Testing Laboratory Industry)*
- *It is being clarified that all pharmaceutical goods falling under heading 3006 attract GST at the rate of 12% [not 18%].*
- *Brewers' Spent Grain (BSG), Dried Distillers' Grains with Soluble [DDGS] and other such residues, falling under HS code 2303 attract GST at the rate of 5%. (Spirit Industry)*
- *External batteries sold along with UPS Systems/ Inverter attract GST rate applicable to batteries [28% for batteries other than lithium-ion battery] while UPS/inverter would attract 18%. (Electronics and Electronic Components Industry)*
- *GST on specified Renewable Energy Projects can be paid in terms of the 70:30 ratio for goods and services, respectively, during the period from 1.7.2017 to 31.12.2018, in the same manner as has been prescribed for the period on or after 1st January 2019. (Solar Energy Industry)*
- *Due to ambiguity in the applicable rate of GST on Fibre Drums, the supplies made at 12% GST in the past have been regularised. Henceforth, a uniform GST rate of 18% would apply to all paper and paper board containers, whether corrugated or non-corrugated. (Packaging Industry)*
- *Essentiality certificate issued by Directorate General of Hydrocarbons on imports would suffice; no need for taking a certificate every time on inter-state stock transfer*
- **Clarification relating to interpretation of the term "merely establishment of distinct person" in condition (v) of the Section 2 (6) of the IGST Act 2017 for export of services.** A person incorporated in India under the Companies Act, 2013 and a person incorporated under the laws of any other country are to be treated as separate legal entities and would not be barred by the condition (v) of the sub-section (6) of the section 2 of the IGST Act 2017 for considering a supply of service as export of services;
- *Coaching services to students provided by coaching institutions and NGOs under the central sector scheme of 'Scholarships for students with Disabilities" is exempt from GST*
- *Services by cloud kitchens/central kitchens are covered under 'restaurant service', and attract 5% GST [without ITC]. (All food supplies ordered through Swiggy, Zomato or similar would become expensive more now even though they were already made expensive)*
- *Ice cream parlor sells already manufactured ice-cream. Such supply of ice cream by parlors would attract GST at the rate of 18%.*
- *Overloading charges at toll plaza are exempt from GST being akin to toll.*
- *The renting of vehicle by State Transport Undertakings and Local Authorities is covered by expression 'giving on hire' for the purposes of GST exemption*
- *The services by way of grant of mineral exploration and mining rights attracted GST rate of 18% w.e.f. 01.07.2017.*



- Admission to amusement parks having rides etc. attracts GST rate of 18%. The GST rate of 28%
- Applies only to admission to such facilities that have casinos etc.
- Alcoholic liquor for human consumption is not food and food products for the purpose of the entry prescribing 5% GST rate on job work services in relation to food and food products. (Restaurant and Hospitality Industry)

documents for the registered persons (unless exempted) in the following cases:

- i) Filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23
- ii) Filing of refund application in FORM RFD-01 under rule 89 (i.e Application for refund of tax, interest, penalty, fees or any other amount.)
- iii) Refund under rule 96 (i.e. Refund of integrated tax paid on goods / services exported out of India) of the integrated tax paid on goods exported out of India - Non-LUT cases

Judgment/ AAR/AAAR

1. Bombay High Court allows revision of claim of GST Transitional Credit in Form TRAN-1. The division bench of S. G. Mehari and Justice Ravindra V. Ghuge in the light judgment delivered by the Division Bench of the Punjab and Haryana High Court in Adfert Technologies Pvt. Ltd. Vs. Union of India and the judgment delivered by the learned Division Bench of the Gujarat High Court in Siddharth Enterprises Vs. The Nodal Officer, 2019 permitted the petitioner to tender the revised form GST TRAN-1, online as well as by tendering a copy manually to respondent No.4 within two weeks' time.
2. Supplies made by Cost Centres to BMRCL to be considered as Independent Supplies, respective rate of GST to apply on Supply of Goods, Services: AAAR.
3. 1. N. No. 35/2021 - Dated: 24-9-2021 - CGST
 - A) Post Registration furnishing of bank account details (Rule 10A) amended w.e.f. the date as may be notified
 - Bank a/c needs to be in the name of the registered person and obtained on PAN of the registered person
 - In case of a proprietorship concern, the PAN of the proprietor to be linked with the Aadhaar number of the proprietor
 - B) New Rule 10B (Aadhaar authentication for registered person) inserted w.e.f. the date as may be notified
 - The Rule mandates Aadhaar authentication with Aadhar/specified

C) Amendment in Rule 45 (i.e. Conditions and restrictions reg. Job-workers) w.e.f. 01.10.2021

- Changing the periodicity of submission of ITC-04 Return

(a) Half yearly return (Apr-Sept and Oct-Mar) in respect of a principal whose Agg. Turnover during the immediately preceding FY exceeds INR 5 cr.; and

(b) a FY in any other case

D) Amendment in Rule 59 (i.e. Filing of GSTR-1) w.e.f. 01.01.2022

- Restriction in filing of FORM GSTR-1, if FORM GSTR-3B not furnished for the preceding month (earlier it was preceding 2 months)

- Removal of provisions of not allowing filing of GSTR-1/3B/IFF if restricted as per Rule 86B (i.e. 99% ITC utilisation)

E) Insertion of New Rule 96C (Bank Account for credit of refund) w.e.f. the date as may be notified

- For receiving the refund, the bank account of the applicant needs to be in its name and obtained on his PAN. In case of a proprietorship concern, the PAN of the proprietor to be linked with the Aadhaar number of the proprietor

2. N. No. 36/2021 - Dated: 24-9-2021 - CGST

- Aadhar Authentication as per N.N. 03/2021-Central Tax dated 23.02.2021 also exempted for the Existing Registered persons as per Sec. 25(6A) of the GST Act



Direct Tax Updates

Compiled by: CA. Mohit R. Tibrewala

extended to 31st March, 2022;

Clarification 1: It is clarified that the extension of the dates as referred to in clauses (9), (12) and (13) of Circular NO.9/2021 dated 20.05.2021 and as referred to in clauses (1), (4) and (5) of this Circular shall not apply to Explanation 1 to section 234A of the Act, in cases where the amount of tax on the total income as reduced by the amount as specified in clauses (i) to (vi) of sub-section (1) of that section exceeds one lakh rupees.

Clarification 2: For the purpose of Clarification 1, in case of an individual resident in India referred to in sub-section (2) of section 207 of the Act, the tax paid by him under section 140A of the Act within the due date (without extension under Circular NO.9/2021 dated 20.05.2021 and this Circular) provided in that Act, shall be deemed to be the advance tax.

<https://www.incometaxindia.gov.in/communications/circular/circular-no-17-of-2021.pdf>

1. Circular No. 17/2021 dated 09.09.2021 – Extension of timelines for filing of Income Tax returns and various reports of audit for the Assessment Year 2021-22.

On consideration of difficulties reported by the taxpayers and other stakeholders in electronic filing of Income-tax returns and various reports of audit under the provisions of Income-tax Act, 1961 (Act), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, provides relaxation in respect of the following compliances:

1. The due date of furnishing of Return of Income for the Assessment Year 2021-22, which was 31st July 2021 under sub-section (1) of section 139 of the Act, as extended to 30th September, 2021 vide Circular NO.9/2021 dated 20.05.2021, is hereby further extended to 31st December, 2021;

2. The due date of furnishing of Report of Audit under any provision of the Act for the Previous Year 2020-21, which is 30th September 2021, as extended to 31st October 2021 vide Circular NO.9/2021 dated 20.05.2021, is hereby further extended to 15th January, 2022;

3. The due date of furnishing Report from an Accountant by persons entering into international transaction or specified domestic transaction under section 92E of the Act for the Previous Year 2020-21, which is 31st October 2021, as extended to 30th November 2021 vide Circular NO.9/2021 dated 20.05.2021, is hereby further extended to 31st January, 2022;

4. The due date of furnishing of Return of Income for the Assessment Year 2021-22, which is 31st October 2021 under sub-section (1) of section 139 of the Act, as extended to 30th November 2021 vide Circular NO.9/2021 dated 20.05.2021, is hereby further extended to 15th February, 2022;

5. The due date of furnishing of Return of Income for the Assessment Year 2021-22, which is 30th November 2021 under sub-section (1) of section 139 of the Act, as extended to 31st December 2021 vide Circular NO.9/2021 dated 20.05.2021, is hereby further extended to 28th February, 2022;

6. The due date of furnishing of belated/revised Return of Income for the Assessment Year 2021-22, which is 31st December 2021 under sub-section (4)/sub-section (5) of section 139 of the Act, as extended to 31st January, 2022, vide Circular NO.9/2021 dated 20.05.2021, is hereby further

2. Notification No. 99/2021 dated 02.09.2021 – Furnishing of declaration and evidence of claims by specified senior citizen under section 194P.

In exercise of the powers conferred by sections 194P and 206AB read with section 295 of the Income-tax Act, 1961, (43 of 1961) the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

(1) These rules may be called the Income-tax (26th Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 26C, the following rule shall be inserted, namely:-

“26D Furnishing of declaration and evidence of claims by specified senior citizen under section 194P.

(1) The declaration required to be furnished by the specified senior citizen to the specified bank under sub-clause (iii) of clause (b) of explanation to section 194P shall be in Form no. 12BBA to be furnished in paper form duly verified.

(2) On furnishing of the declaration in Form No. 12BBA, the specified bank shall, after giving effect to the deduction allowable under Chapter VI-A and rebate allowable under section 87A, compute the total income of such specified senior citizen for the relevant assessment year and deduct income-tax on such total income on the basis of the rates in force.



(3) The effect to the deduction allowable under Chapter VI-A shall be given based on the evidence furnished by the specified senior citizen during the previous year.

(4) The declaration referred to in sub-rule (1) and evidence for claiming deduction under Chapter VI-A referred to in sub-rule (3) shall be properly maintained by the Specified Bank and shall be made available to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required.

(5) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall specify procedure for furnishing of particulars of Form No. 12BBA referred to in sub-rule (1) and evidence referred to in sub-rule (3) by the specified banks to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required."

3. In the principal rules, in rule 31, in sub-rule (1), in clause (a), after the word and figures "section 192", the words, figures and letter "and section 194P" shall be inserted. 4. In the principal rules, in rule 31A,-

(i) In sub-rule (1),

(I) in clause (a), after the word and figures "section 192", the words, figures and letter "and section 194P" shall be inserted;

(II) in clause (b), after the words, figures and letter "section 193 to 196D", the brackets, words, figures and letter "(other than section 194P)" shall be inserted;

(ii) After sub-rule (3A), the following sub-rule shall be inserted, namely:-

"(3B) Specified bank responsible for deduction of tax under section 194P shall furnish evidence produced by the specified senior citizen for claiming deduction under chapter VI-A to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or to any other person authorised by the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as and when required."

https://www.incometaxindia.gov.in/communications/notification/notification_99_2021.pdf

3. Press Release dated 07.09.2021 - CBDT allows taxpayers an opportunity to file application for settlement

The Finance Act, 2021 has amended the provisions of the Income-tax Act, 1961 ("the Act") to inter alia provide that the Income-tax Settlement Commission ("ITSC") shall cease to operate with effect from 01.02.2021. Further, it has also been provided that no application for settlement can be filed on or after 01.02.2021, which was the date on which the Finance Bill, 2021 was laid before the Lok Sabha. In order to dispose of the pending settlement applications as on

31.01.2021, the Central Government has constituted Interim Board for Settlement (hereinafter referred to as the "Interim Board"), vide Notification no. 91 of 2021 dated 10.08.2021. The taxpayers, in the pending cases, have the option to withdraw their applications within the specified time and intimate the Assessing Officer about such withdrawal.

It has been represented that a number of taxpayers were in advanced stages of filing their application for settlement before the ITSC as on 01.02.2021. Further, some taxpayers have approached High Courts requesting that their applications for settlement may be accepted. In some cases, the Hon'ble High Courts have given interim relief and directed acceptance of applications of settlement even after 01.02.2021. This has resulted in uncertainty and protracted litigation.

In order to provide relief to the taxpayers who were eligible to file application as on 31.01.2021, but could not file the same due to cessation of ITSC vide Finance Act, 2021, it has been decided that applications for settlement can be filed by the taxpayers by 30th September, 2021 before the Interim Board if the following conditions are satisfied:-

i. The assessee was eligible to file application for settlement on 31.01.2021 for the assessment years for which the application is sought to be filed (relevant assessment years); and

ii. All the relevant assessment proceedings of the assessee are pending as on the date of filing the application for settlement.

Such applications, subject to their validity, shall be deemed to be "pending applications" under clause (eb) of section 245A of the Act and shall be disposed of by the Interim Board as per the provisions of the Act.

It is clarified that taxpayers who have filed such applications shall not have the option to withdraw such applications as per the provisions of section 245M of the Act. Further, the taxpayers who have already filed application for settlement on or after 01.02.2021 as per the direction of the various High Courts and who are otherwise eligible to file such application, as per para 3 above, on the date of filing of the said application shall not be required to file such application again.

Legislative amendments in this regard shall be proposed in due course.

<https://pib.gov.in/PressReleasePage.aspx?PRID=1752930>

4. Press Release dated 17.09.2021 – Government extends certain timelines to ease compliances.

Time limit for intimation of Aadhaar number to the Income tax Department for linking of PAN with Aadhaar has been extended from **30th September, 2021 to 31st March, 2022.**

The due date for completion of penalty proceedings under the Act has also been extended from **30th September, 2021 to 31st March, 2022.**

Further, the time limit for issuance of notice and passing of order by the Adjudicating Authority under the Prohibition of Benami Property Transactions Act, 1988 has also been extended to **31st March, 2022.**

<https://pib.gov.in/PressReleasePage.aspx?PRID=1755936>



Direct Tax Quick Connect

Income Tax Benefit on Housing Loan:

Government has provided various tax benefits to assessee on housing loan. Income Tax Act provides tax benefits on repayment of principal component of loan as well as on repayment of interest component of loan.

Deduction under section 24(b)

(A) In respect of let-out property, actual interest incurred on capital borrowed for the purpose of acquisition, construction repairing, re-construction shall be allowed as deduction

(B) In respect of self-occupied residential house property, interest incurred on capital borrowed for the purpose of acquisition or construction of house property shall be allowed as deduction up to Rs. 2 lakhs. The deduction shall be allowed if capital is borrowed on or after 01-04-1999 and acquisition or construction of house property is completed within 5 years.

(C) In respect of self-occupied residential house property, interest incurred on capital borrowed for the purpose of reconstruction, repairs or renewals of a house property shall be allowed as deduction up to Rs. 30,000.

* Any interest pertaining to the period prior to the year of acquisition/ construction of the house property shall be allowed as deduction in five equal instalments, beginning with the year in which the property was acquired/ constructed.

* Deduction for interest on borrowed capital shall be limited to Rs. 30,000 in following circumstances:

a) If capital is borrowed before 01-04-1999 for the purpose of purchase or construction of a house property;

b) If capital is borrowed on or after 01-04-1999 for the purpose of re-construction, repairs or renewals of a house property;

c) If capital is borrowed on or after 01-04-1999 but construction of house property is not completed within five years from end of the previous year in which capital was borrowed.

With effect from Assessment Year 2020-21, deduction for interest paid or payable on borrowed capital shall be allowed in respect of two self-occupied house properties. However, the aggregate amount of deduction under this provision shall remain same i.e., Rs. 30,000 or Rs. 2,00,000, as the case may be.

Compiled by: CA. Kushal Reshamwala Deduction Under Section 80EE

Deduction of up to Rs 50,000 or interest payable on housing loan whichever is less shall be allowed to an Individual for interest payable on loan taken for the purpose of acquisition of a house property subject to following conditions:

- Loan has been sanctioned by financial institution during the financial year 2016-17;
- The amount of loan sanctioned does not exceed Rs 35,00,000;
- The value of residential property does not exceed Rs 50,00,000;
- The assessee does not own any residential house property on the date of sanction of loan;
- Where deduction has been allowed under this section, no deduction shall be allowed in respect of such interest under any other provision.

Deduction under section 80EEA

(1) In computing the total income of an assessee, being an individual not eligible to claim deduction under [section 80EE](#), there shall be deducted, interest payable on loan taken by him from any financial institution for the purpose of acquisition of a residential house property.

(2) The deduction under sub-section (1) shall not exceed 150000 and shall be allowed in computing the total income of the individual for the assessment year beginning on the 1st day of April, 2020 and subsequent assessment years.

(3) The deduction under sub-section (1) shall be subject to the following conditions, namely:—

(i) the loan has been sanctioned by the financial institution during the period beginning on the 1st day of April, 2019 and ending on the 31st March 2022

(ii) the stamp duty value of residential house property does not exceed forty-five lakh rupees;

(iii) the assessee does not own any residential house property on the date of sanction of loan.

(4) Where a deduction under this section is allowed for any interest referred to in subsection (1), deduction shall not be allowed in respect of such interest under any other provision of this Act for the same or any other assessment year.

Deduction Under Section 80C

A) Deduction under this section is available on repayment of principal amount of housing loan.

B) Section 80C also provides deduction on Stamp duty and registration charges paid on purchase of property Maximum deduction available under this section is 150000.



FEMA Updates


1. Interest rate in case of advance payment for exports

As per existing clause (ii) of sub-regulation 1 of regulation 15 of the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015, the rate of interest, if any, payable on advance payment against exports, shall not exceed rate of interest as LIBOR plus 100 bps.


Compiled by: CA. Nehal Sheth

RBI has issued a notification dt. 08.09.2021 to amend this regulation to provide that the now RBI may also specify any other benchmark rate, instead of LIBOR, for the purpose of determining upper limit of interest rate payable on advance payment against exports.

Accordingly, if interest is payable on advance payment against exports, the interest rate shall be either, 100 bps over LIBOR or any other benchmark rate directed by RBI.




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Financial
Tax Literacy
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is conducting

**SPECIAL OUTREACH TRAINING PROGRAM FOR EMPLOYEES OF
BANK OF BARODA
PAN INDIA**

Training on 17th September, 2021 - Friday | 2 hours

1. Basics of IND AS and how to read Financial Statements CA Anand Banka	1 hour
2. Insolvency & Bankruptcy code (IBC) from Bankers view point -Bankers rights, COC roles and responsibilities, limitation law, awareness including early signals Adv. Nipun Singhvi	1 hour

Training on 07th October, 2021 - Thursday | 2 hours

1. Personal Income tax returns & Income tax pointers to be taken care of by bankers CA Jignesh Parikh	45 min
2. GST provisions that the bankers should know (GST-1 /3B/ 2A / 9 / 9C etc.) CA Khushboo Kundalia	45 min
3. Basics of RERA - The Real Estate (Regulation and Development) Act, 2016 relevant to bankers CA Mahadev Birla	30 min

TEAM AHMEDABAD BRANCH

CA Harit Dhariwal Chairman	CA (Dr.) Anjali Choksi Secretary	CA Sunil Sanghvi Treasurer
CA Bishan Shah Vice-Chairman		



RERA Updates

Compiled by: CA. Mahadev Birla



I. Extension of Due date for Submission of Form-5 for FY 2020-21

GujRERA/Order-53 dated 17.09.2021

GujRERA has extended the last date, for the submission of Form 5 for Financial year 2020-21, from 30th September 2021 to 31st December 2021.

Now the promoters are required to comply with the requirement of submission of Form-5 by 31st December, 2021.

II. Modus Operandi while applying Alteration-Extension Under RERA Act.

GujRERA /Order-52 dated 16.09.2021

GujRERA has issued the order no 52 dated 16.09.2021 wherein it is specified the modus operandi while applying for alteration - extension application and as per the said order promoter has to comply the following:

- a. In case of change/revision in plan, the application for alteration of the project is to be made within one month from the date of approval of revised plan by the local authority.
- b. The hard copy of the application for alteration-extension is to be submitted in GujRERA office within 7 days from the date of application along with the all the documents mentioned in order No 45 dated 13.01.2021 issued by GujRERA.
- c. If the project completion date is falling within 3 months from the date of alteration than promoter is required to made the application for extension of the project along with the project alteration application.

Order-22/2021 dated 02.09.2021

MahaRERA has issued order no 22/2021 dated 02.09.2021 for writing the "roznama" and giving the "next date" in the complaints and as per the said order:

1. Roznama in the complaints shall be dictated by the respective Bench of MahaRERA, the Adjudicating Officer and the Conciliation Bench in open court.
2. The next date of hearing of the complaint shall be recorded in the roznama.
3. Only in complaints that are closed for final orders, the roznama may not record the next date

II - Procedure for grant of Adjudgment Order No.23/2021 dated 08.09.2021

MahaRERA has issued order no. 23/2021 dated 08.09.2021 wherein it is laid down the procedure for grant of Adjudgment when complaints are listed for hearing before the respective branch of MahaRERA

1. Adjudgment
 - a. More than two-time adjudgment is restricted.
 - a. Adjudgment shall be granted only in the salutation where there is/ are compelling circumstances or where circumstances are beyond the control of the party.
 - b. Adjudgment on the ground of engagement of legal practitioner in another court shall not be granted.
 - c. Illness of legal practitioner shall not be considered as a ground of adjudgment unless satisfactory explanation is not given for non-engagement of another legal practitioner.

MahaRERA Updates

I - Roznama and next date of hearing in complaints



- a. Excuses such as (i) "I have been briefed in the matter recently/yesterday / in the morning" or (ii) "I am not prepared/ready with the arguments in the matter" or for such other reasons, shall be no grounds for adjournment.
 - b. hearing of the complaints shall be proceeded with, if sufficient cause is not shown for grant of adjournment.
2. Submission of Convenience Document set
- a. The parties in the complaint are required to submit the hard copy of "Convenience Documents " which would be consisting of not more than 20 pages and which are relevant pages of the documents required / necessary for deciding the issues raised in the complaints.
 - a. The first document, in the "Convenience Document" set, shall be the Vakalatnama or the Authority Letter.
 - b. Hard copies of the "Convenience Document" set shall be indexed and paginated.
3. Mode of Hearing
- All the hearing shall be conducted online only except where the respective bench of MahaRERA is of the opinion that in a given complaint, physical hearing is necessary for the purposes of deciding the said complaint.

III - Procedure for validation of Form-4 i.e Architect Certificate for Project Completion

Order-No. 24/2021 dated 21.09.2021 Projects with form-4 and with OC before the project expire and after completion of the project

1. Form 4 with OC within the date of completion. - Action -- Can be validated as correct.
2. Form 4 with OC received after date of completion.
Action -i) If there is no sold inventory, promoter can apply in correction module and completion date can be corrected.
In case there is sold inventory, then

ii) Promoter has to apply for extension which will be valid up to the date of OC. (As project has been completed, post facto extension may be granted.)

Projects with Form 4 but no OC or Part OC, OR Projects which are expired but have not uploaded either Form 4 or OC

1. Form 4 but no OC or Part OC.
Action: - i) If there is no sold inventory, promoter can apply in correction module and completion date can be corrected.
In case there is sold inventory, then
ii) Promoter has to apply for extension under section 6 if applicable
OR
iii) Promoter to apply for extension under section 7(3) with at least 51% allottees consent. OR
iv) If consents are less than 51%, apply with available consents. (Authority may set up a joint Hearing with allottees and may consider extension with additional conditions)- This is welcome step taken by MahaRera as many genuine developers who intends to complete the project will get opportunity to present his bonafide facts.

2. Projects is expired but no Form 4 or OC is uploaded.

Action: - i) In case there is no sold inventory, promoter can apply in correction module and completion date can be corrected.

If there is sold inventory, then

- ii) Promoter has to apply for extension under section 6 if applicable OR
- iii) Promoter has to apply for extension under section 7(3) with at least 51% allottees consent. OR
- iv) If consents are less than 51%, apply with available consents. (Authority may set up Hearing with allottees and may consider extension with additional conditions).
- v) If promoter does not apply for extension, or does not respond, then Allottee's society can apply to Authority under section 7, and after Hearing, appropriate order will be passed by the Authority.



Excel in Excel

Compiled by: CA. CS. Hemlata Dewnani



BASIC VLOOKUP

VLOOKUP STANDS FOR VERTICAL LOOKUP. It lets you search the specific information from a large size table. It works by scanning the values in a First column from top to bottom. Once it finds the entry we are looking for, it can then retrieve other information from the same row in a specified column of the table.

For Example we need GST rate of **Heading 3923** from a table. It would be a waste of time to look for HSN in FIRST Column manually and then (again) manually typing his rate in the cell you need it to be in. So we need that if we type description rate update automatically in specific column

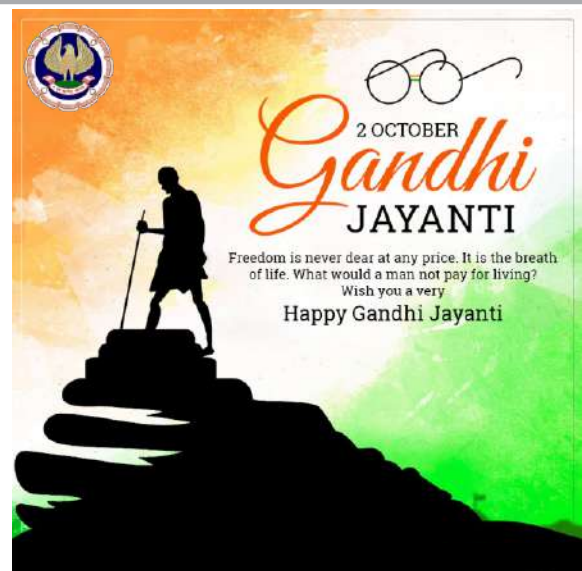
The syntax of vlookup function is as follows

=VLOOKUP(lookup_value,table_array,col_index_num,[range_lookup])

The brackets ([]) indicate optional arguments

Sr no	Lets understand this in detail	In our Example
1	lookup value = It's the value to be found in the first column of the table and can be value, a reference, a string, Text etc	3923 that is C7
2	Table Array = It is a table of text, numbers, or logical value, in which data is retrieved. It can be reference to a range or a range name	In our example first column is sr no so we will select from B1 : D5 as it searches in first column only. So we will select accordingly
3	Col_index_num = is the column in a table_array from which the matching value should be returned. The first Column of values in the table is column 1	It would be 3 as from selection you have to count. You have selected from B to D. our Answer is in D that's why 3
4	range_lookup = It is a logical value: to find closest match in the first column (sorted in ascending order)= True or omitted: find an exact match = False	As we need Exact match we will select false

	A	B	C	D
1	Sr no	CHAPTER Heading	DESCRIPTION	RATE
2	1	7102	Diamonds ,non industrial unworked or simply sawn, cleaved or bruted	0.25%
3	2	7117	imitation jewelry	3%
4	3	9705	Numismatic coins	5%
5	4	3923	Articled for conveyance or packing Goods, of plastics, stoppers, lids, caps and other closures	18%
7		CHAPTER HEADING	3923	
8				
9		Formula	=VLOOKUP(C7,B1:D5,3,FALSE)	
10		Result	18%	





Important Due Dates

Compiled by: CA. Mahavir Shah

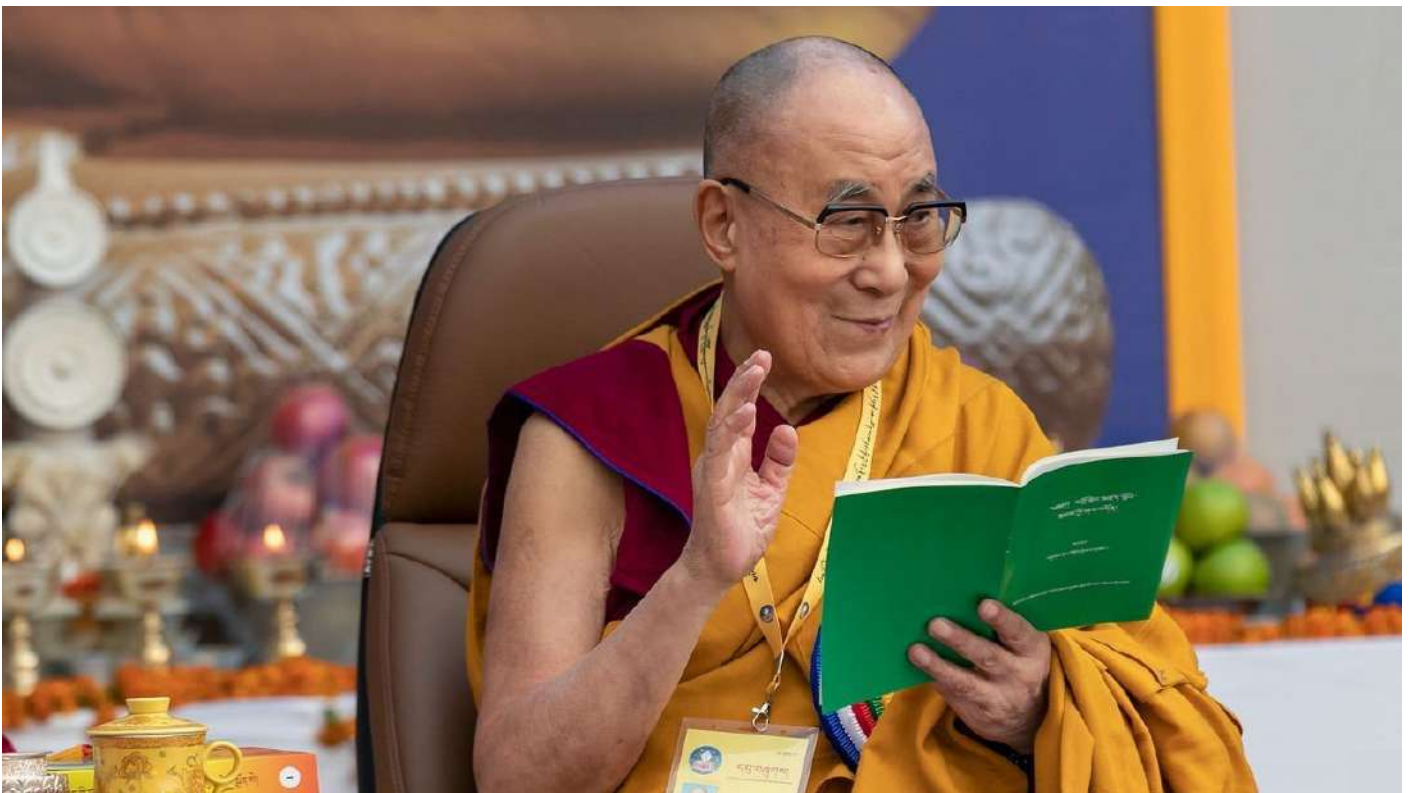
FOR COMPLIANCE FOR OCTOBER-2021

Sr. No.	Act	Compliance	Due Date
1	GujRERA	In case of Promoter : Quarterly Return for Project to be filled with 7 days from the end of the Quarter allocated by RERA Authority	07-Oct-21
2	Income Tax	Tax Deducted / Tax Collected at Source (TDS / TCS) during the month of Sep-21 to be deposited	07-Oct-21
3	GST	GSTR-7 for the month of Sep-21 for persons required to deduct TDS under GST	10-Oct-21
4	GST	GSTR-8 for the month of Sep-21 for e-commerce operator required to collect TCS under GST	10-Oct-21
5	GST	GSTR-1 for the month of Sep-21 for monthly taxpayers	11-Oct-21
6	GST	GSTR-1 for Jul-21 to Sep-21 quarter for taxpayers who opted for Quarterly Return Monthly Payment (QRMP) option	13-Oct-21
7	GST	GSTR-6 for the month of Sep-21 for Input Service Distributor (ISD)	13-Oct-21
8	Income Tax	Filing of Quarterly TCS Return for the quarter Jul-21 to Sep-21	15-Oct-21
9	PF / ESIC	Payment of PF / ESIC for the month of Sep-21	15-Oct-21
10	GST	Quarterly GST Return CMP-08 for Composition Dealer to be furnished for quarter ended on Sep-21	18-Oct-21
11	GST	GSTR-5 & 5A by Non-resident taxable person & OIDAR for the month of Sep-21	20-Oct-21
12	GST	Payment of GST & Filing of GSTR-3B for the month of Sep-21 for monthly taxpayers	20-Oct-21
13	GST	Payment of GST & Filing of GSTR-3B for the quarter Jul-21 to Sep-21 for taxpayers who opted QRMP option for following States - Chhattisgarh, Madhya Pradesh, Gujarat , Maharashtra, Karnataka, Goa, Kerala, Tamilnadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	22-Oct-21
14	GST	Payment of GST & Filing of GSTR-3B for the quarter Jul-21 to Sep-21 for taxpayers who opted QRMP option 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-Oct-21
15	Income Tax	Furnishing of Challan-cum-Return for Tax Deducted (TDS) u/s 194IA, 194IB and 194M during the month of Sep-21	30-Oct-21
16	MCA	Furnishing half yearly return in respect of outstanding payments to MSME in Form MSME-1	30-Oct-21
17	Income Tax	Filing of Quarterly TDS Return for the quarter Jul-21 to Sep-21	31-Oct-21
18	Income Tax	Last date for payment of Tax with additional amount under Vivad Se Vishwas Scheme (VSVS)	31-Oct-21



Motivational Story

Compiled by: CA. CS. Hemlata Dewnani

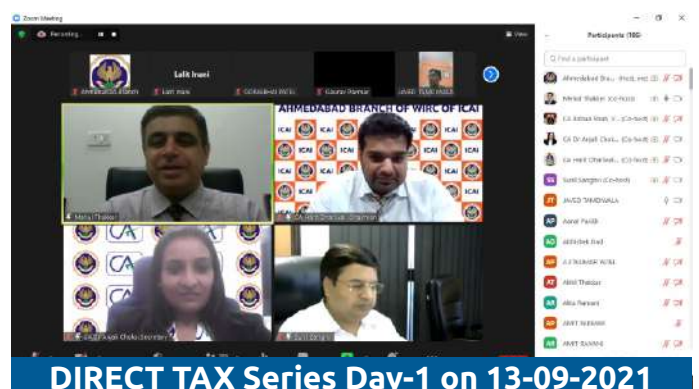
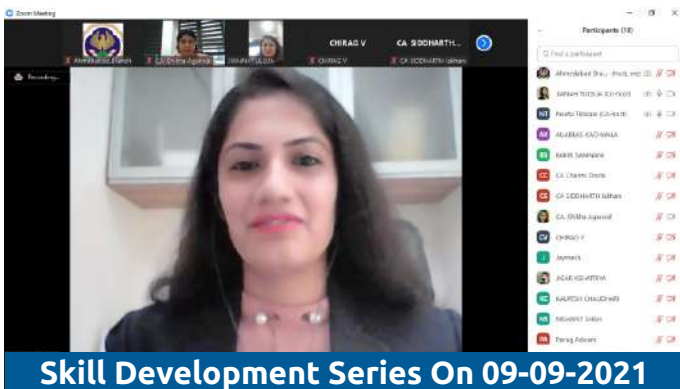
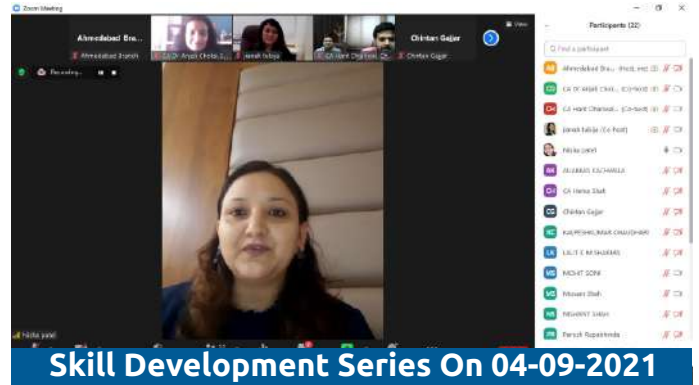


The Dalai Lama, his holiness is a world leader that is committed to promoting positive values such as, forgiveness, self-discipline, tolerance, compassion and contentment. He is a spiritual leader like no other and is highlighting the importance of happiness and world peace every minute of the day

1. Silence is sometimes the best answer
2. The Dalai Lama is full of inspiration and is dedicated to compassion, so enjoy the following love quotes for your fellow man
3. The goal is not to be better than the other man, but your previous self
4. Happiness is not something readymade. It comes from your own actions
5. We need to learn to want what we have, not to have what we want, in order to get stable and steady happiness
6. An open heart is an open mind
7. Compassion is the radicalism of our time
8. To conquer oneself is a greater victory than to conquer thousands in a battle
9. People take different roads seeking fulfillment and happiness Just because they're not on your road doesn't mean they've gotten lost
10. If you think you are too small to make a difference, try sleeping with a mosquito
11. My religion is very simple. My religion is kindness
12. Give the ones you love wings to fly, roots to come back, and reasons to stay
13. Time passes unhindered. When we make mistakes, we cannot turn the clock back and try again. All we can do is use the present well
14. Choose to be optimistic, it feels better



Event in Images







Changeover Ceremony of WICASA Ahmedabad



Green Ganesh



Tax Audit Drill



Teacher's Day Celebration



Ranker's Felicitation



Branch in Media

Ahmedabad Mirror

AHMEDABAD, TUESDAY, SEPTEMBER 14, 2021

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CA Final result: Four city students in AIR 50

Divesh Harpalani secured AIR 13, Aastha Maloo was at 27th, Yash Choksi at 35th and Bhavya Shah was at 38th rank

Ahmedabad Mirror Bureau
feedback@ahmedabadmirror.com

TWEETS @ahmedabadmirror

Four students from Ahmedabad have secured ranks in top 50 in the CA Final exam conducted by Indian Institute of Chartered Accountants (ICAI) in July. The four students are Divesh Harpalani who secured AIR 13, Aastha Maloo at 27th AIR, Yash Choksi at 35 AIR and Bhavya Shah at 38 AIR.

ICAI Ahmedabad office-bearers said that the result of Ahmedabad Center is reported at 29.30% against all India Result 11.97%.

Hari Dharwal, chairman of the Indian Institute of Chartered Accountants (ICAI), said, "This year in CA final exam, 23,981 students in

DIVESH HARPALANI

AIR: 13
BCom, HLCC alumnus

"I am optimistic and believe in myself. I managed to remain confident. In Covid times, it got a bit difficult to complete articleship online and it was too much of on-line work, but I have a study group that was present for each other in such times. Like I said, planning, self belief and optimism was my mantra."



ASTHA MALOO

AIR: 27
BCom, Savitri Phule Pune University

"Because of Covid, there was uncertainty and we were confused about the day. But I kept on with my schedule, prepared myself for the worst case scenario and kept on preparing for the exam. There is no secret ingredient to my success but I think students should give more importance to revision."



YASH CHOKSI
AIR: 35



BHAVYA SHAH
AIR: 38

both the groups appeared for the exam in which 2,870 or 11.97% students cleared it. In Group 1, 49,358 students appeared for the exam, out of which 9,986 or 20.23% students passed, and in Group 2, 42,203 students appeared for the exam, out of which 7,328 or 17.36% students

passed." He further added that 761 students from Ahmedabad Center appeared for the exam, out of which 223 passed with 29.30% result, while in All India, 23,981 students appeared for the exam, out of which 2,870 students passed with a total result of 11.97%.

ગુજરાત સમાચાર

TUESDAY
14 September, 2021



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સી.એ. ન્યુ કોર્સની જુલાઈમાં લેવાયેલી ફાઈનલ પરીક્ષાનું પરિણામ જાહેર

CA ન્યુ કોર્સ લેન્ધી હોવા છતાં અમદાવાદી સ્ટુડન્ટસે સફળતા હાંસલ કરી

કોરોનામાંથી રાહત થતા જુલાઈ મહિનામાં સી.એ. ન્યુ કોર્સની ફાઈનલ ઓફલાઈન પરીક્ષાનું આયોજન કરવામાં આવ્યું હતું. શહેરના વિવિધ સેન્ટર પર સી.એ. ફાઈનલના સ્ટુડન્ટસે કલ્કે, સી.એ. ફાઈનલ માટેનો ન્યુ કોર્સ બહુ લાંબો છે ત્યારે તેનું એડવાન્સ

પ્લાનિંગ કરવું પણ જરૂરી છે. પરીક્ષાનું પરિણામ જાહેર થયું છે જેમાં ઓલ ઈન્ડિયામાં ૧ થી ૫૦ રેન્કમાં અમદાવાદના ૪ સ્ટુડન્ટસ આગ્રવા છે ત્યારે સી.એ. ફાઈનલની પરીક્ષામાં સફળતાને આંખનાર સ્ટુડન્ટસે સફળતાના સુચનો શેર કર્યા હતા.

પરીક્ષાના એક મહિના પહેલાં કોરોના થયો હતો તેમ છતાં ધાર્યું પરિણામ મેળવ્યું



આસ્થા માલૂ
558/800 | AIR- 27

સી.એ.ની શરૂઆત કરી ત્યારથી દરેક વિષયની ટેપિક પ્રમાણે તૈયારી કરતી હતી. દિવસની ૧૨ કલાકથી વધુ સમય તૈયારી કરતી હતી. સી.એ.ની ઈન્ટર મીડિયમની પરીક્ષામાં પણ ઓલ ઈન્ડિયા રેન્કમાં ૩૮ ક્રમાંક મેળવ્યો હતો જેનાથી મને સી.એ. ફાઈનલની પરીક્ષામાં વધુ સારો રેન્ક મેળવવાની પ્રેરણા મળી હતી. પરિવારમાં મોટી જાહેન એમણીએ કરે છે તેને લીધે મને સી.એ. કરવાની ઈચ્છા થઈ હતી. પરીક્ષાના એક મહિના પહેલાં મને કોરોના થયો હતો ત્યારે હું પરીક્ષા સ્થાપી શકાયે કે નહીં તેની વિંતા થતી હતી. શોડ દિવસમાં મેરેનામાંથી રાહત થતા પરીક્ષાની તૈયારી શરૂ કરી હતી. ઓનલાઈન રીને ફેનુસ સાથે સી.એ.ના અવર ટોપિકની તૈયારી કરતી હતી. જ્યારે વાંચન કરતા કંટાળો આવે ત્યારે હું સોનમ સાંભળતી હતી. પરિવારનો થયો સપોર્ટ રહ્યો હતો. પરીક્ષાના પેપર સંભાળ કરતા હાઈ કરતા હતા. વાંચન કરવા માટે યોગ્ય પ્લાનિંગ કરવું જરૂરી છે.

કોચિંગની સાથે સેફ્ટ સ્ટડી પણ જરૂરી



મત્યુ શાહ
544/800 | AIR- 38

સી.એ.નો ન્યુ કોર્સ બહુ લાંબો છે અને આ કોર્સને સમયસર પૂરો કરવા માટે ટાઈમ પ્લાનિંગ કરવું ખૂબ જરૂરી છે. સી.એ.ની તૈયારી માટે હું પાંચ મહિનાના દરેક દિવસનું એડવાન્સ પ્લાનિંગથી તૈયારી કરતો હતો. પરિવારમાં મોટા ભાઈ સી.એ. છે અને તેમના માર્ગદર્શન લીધે મને સી.એ. કરવાની ઈચ્છા હતી. દિવસે ૭ થી ૮ કલાક વાંચન કરતો. સી.એ. ફાઈનલની પરીક્ષા ઓફલાઈન લેવાઈ હતી. વાંચન કરવાથી કંટાળો આવે ત્યારે ટેબલ ટેબલ રમતો હતો. સી.એ. ફાઈનલમાં સૌથી વધારે માર્ક્સ કાર્ડિનિયલ રિપોર્ટિંગ વિષયમાં ઊંટ આવ્યા છે. કોચિંગની સાથે સેફ્ટ સ્ટડી પણ ખૂબ જ જરૂરી છે. સી.એ.ના નવોલિટ વિષયોએ માટે વાંચન પ્લાનિંગ કરવું જરૂરી છે. સી.એ. ઈન્ટર મીડિયમમાં પણ ઓલ ઈન્ડિયા રેન્ક ૪૫મો હતો જેનાથી મને સી.એ. ફાઈનલની તૈયારી કરવાથી પરીક્ષામાં ધાર્યું પરિણામ મેળવી શક્યો હતો.

સારા પરિણામ માટે સકારાત્મકતા અને આત્મવિશ્વાસ ખૂબ જરૂરી



દિવેશ હરપલની
577/800 | AIR- 13

સી.એ. ફાઈનલની પરીક્ષા માટે છેલ્લા પાંચ મહિના સુધી ૮ કલાકનું નિયમિત વાંચન કરતો હતો. કોરોનાની સ્થિતિમાં પરીક્ષાનો કાર્યક્રમ બદલાતો હતો. દરેક વિષયનું ટિપ્પણ પ્રમાણે એડવાન્સ પ્લાનિંગ કર્યું હતું. અમે ફેનુસ સાથે સોશિયલ મીડિયાના માધ્યમથી સી.એ.ના અવર ટોપિકની તૈયારી કરતા હતા. સી.એ.ની ફાઈનલની પરીક્ષાના પેપર મહદઅંશે અવર હતા. કોરોનાને કારણે મારામાં મોટી નકારાત્મકતા આવી હતી પરંતુ મારા મિત્રોએ એ સમયે દરમિયાન ઓછા વાંચન સાથે સકારાત્મક રહેવાની સલાહ આપેલી હતી. પરિવારનો સપોર્ટ થયો સારો હતો જેથી સી.એ. ફાઈનલની પરીક્ષામાં દરેક વિષયને સારો ન્યાય આપીને સારું પરિણામ મેળવી શક્યો હતું. સારું પરિણામ મેળવવા માટે સકારાત્મકતા અને આત્મવિશ્વાસ હોવો ખૂબ જરૂરી છે.

કંટાળો આવે ત્યારે મેડિટેશન કરતો હતો, સી.એ. થઈને મેં પિતાનું સપનું પૂરું કર્યું



યશ ચોકસી
547/800 | AIR- 35

સી.એ.ની પરીક્ષામાં જવલંત સફળતા મેળવવાના ગોલ સાથે હું નિર્ધારિત ૧૫ કલાક દરેક વિષયનું વાંચન કરતો હતો. વાંચવાની સાથે અવર ટોપિકને લખવા સરૂરે નોટમાં લખતો હતો જેથી લાંબો સમય મુખી થઈ રહેતું હતું. મારા માતા પોજ શિક્ષક છે જેમણે મને મોગનું મહત્વ શીખવ્યું છે. હું નિર્ધારિત મેડિટેશન કરતો હતો સાથે વાંચન કરવાથી કંટાળો આવે ત્યારે હું મારા મગજને મુક્ત રાખવા ફૂટબોલ રમતો હતો. સી.એ.ની ફાઈનલની પરીક્ષા ક્યારે લેવાયે તેની સતત વિંતા રહેતી હતી ત્યારે ફાઈનલ રીને જુલાઈમાં લેવાઈ જેના લીધે અમને તૈયારી કરવાની શરૂઆત કરી હતી. પેપર અવર હું પરંતુ પૂરતી તૈયારી સાથે કરેલી તૈયારીથી મને ધાર્યું પરિણામ મળ્યું છે. મારા પિતા સી.એ. છે અને તેમની પ્રેરણાથી મને પણ સી.એ. થવાની ઈચ્છા થઈ હતી ત્યારે પછી મહેનત પછી સફળતા પ્રાપ્ત કરે છે જેનાથી થયો આનંદ છે.



આઈસીએઆઈ અમદાવાદ ની નવી સ્ટુડન્ટ્સ કમિટી ની જાહેરાત કરવામાં આવી; ચેરમેન તરીકે સીએ રાહુલ માલિવાલ ને નિયુક્ત કરવામાં આવ્યું



અમદાવાદ, ટસપ્ટેમ્બર-૨૦૨૧: આઈસીએઆઈ અમદાવાદ ના ચેરમેન સીએ હરિત ધારીવાલ દ્વારા ૨૦૨૧-૨૨ માટે આઈસીએઆઈ અમદાવાદ ની નવી સ્ટુડન્ટ્સ કમિટી ની જાહેરાત કરવામાં આવી હતી જેમાં

કમિટી મેમ્બર - આશિષ પરમાર અને શેલી અગરવાલ. ને નિયુક્ત કરવામાં આવ્યા છે.

આઈસીએઆઈ અમદાવાદ ની સ્ટુડન્ટ કમિટી ના ચેરમેન સીએ રાહુલ માલિવાલ એ જણાવ્યું કે અમે અમારા કાર્યક્રમ દરમિયાન અનેક ઈવેન્ટ્સ કરવાનું પ્લાનિંગ કર્યું છે અને અમને આશા છે કે તેમાં અમને દરેક તરફથી પૂરતો સાથ સહકાર મળશે. અમે નેશનલ સીએ સ્ટુડન્ટ્સ કોન્ફરન્સ ૨૦૨૧, યુથ ફેસ્ટ, ઓલોમ્પિક અને શૈક્ષણિક મુલાકાતો, ટેકનિકલ સર્વો અને આવકવેરા, જીએસટી, રેરા, આઈબીસી, ફોરેન્સિક્સ, ઈન્ફોર્મેશન ટેકનોલોજી વગેરે ક્ષેત્રોમાં વ્યવહારુ મુદ્દાઓ પર ચર્ચા કરવા માટે અનેક સેમિનાર કરીશું.

અમદાવાદ સીએ બ્રાન્ચ દ્વારા પર્યાવરણ અંગે ની જાગૃતતા ફેલાવવા ના હેતુસર પ્લાન્ટેબલ ગણેશ બનાવવામાં આવ્યા



૯ સપ્ટેમ્બર-૨૦૨૧: બહુ અપેક્ષિત ગણેશ ઉત્સવ નજીક છે અને કલાકારો વિવિધ પ્રકારની ગણેશ મૂર્તિઓ બનાવી રહ્યા છે. પરંતુ આઈસીએઆઈ અમદાવાદ બ્રાન્ચ દ્વારા તેમની અનોખી ગણપતિ મૂર્તિઓ સાથે પરિવર્તન લાવવાનો પ્રયાસ કરવામાં આવ્યો છે. આ વખતે ગણેશ ની મૂર્તિ માં કોઈપણ જાત નું પ્લાસ્ટર ઓફ પેરિસ નો ઉપયોગ કરવામાં આવ્યો નથી મૂર્તિ બનાવતી વખતે તેમાં કુદરતી માટી નો ઉપયોગ કરવામાં આવ્યો છે અને ગણેશ જ ના હાથ માં બીજ નો બોલ બનાવી ને મુકવામાં આવ્યા છે જેથી તેને માટી માં વિસર્જિત કરતા તેમાંથી પર્યાવરણ

ના રક્ષણ માટે એક નવા ઝાડ નું સર્જન કરી શકાય. આઈસીએઆઈ અમદાવાદ બ્રાન્ચ ના ચેરમેન સીએ હરિત ધારીવાલ એ જણાવ્યું કે " ગણેશ જ એ વિઘ્નહર્તા છે માટે પર્યાવરણ ને થતા વિઘ્ન ને અટકાવવા માટે અમે ગણેશ જ ના હાથ માં બીજ નો બોલ બનાવી ને મુક્યા છે જેથી વિસર્જિત થતી વખતે પણ ગણેશજ આપણા પર્યાવરણ ને બચાવવા માટે ના ઝાડ નું સર્જન કરીને જાય. આઈસીએઆઈ ખાતે દરેક મેમ્બર્સ, સ્ટુડન્ટ્સ અને તેમના પરિવાર ના સભ્યો એ પ્રતિજ્ઞા લીધી છે કે આ તહેવાર માં પર્યાવરણ ને નુકસાન થાય એવું કોઈપણ પ્રકાર નું કામ કરવામાં નહિ આવે."

THE TIMES OF INDIA

CA finals: 4 from city in Top 50

TIMES NEWS NETWORK

Ahmedabad: Four students from Ahmedabad secured a place among the top 50 in the country in the chartered accountancy final exam whose results were announced on Monday.

Divesh Harpalani secured AIR 13, Astha Maloo AIR 27, Yash Choksi AIR 35, and Bhavya Shah stood at AIR 38.

This year in CA finals, 23,981 students appeared for the exam in both groups. Of these, 2,870 (11.97%) students passed.

"I had AIR 6 in the Integrated professional course (IPCC). My family members and I contracted coronavirus in November 2020 but this did not pull me down. If you have the confidence and have good time management and planning skills, clearing CA is very easy. Like many others, I did not turn off social media during my preparations as it helped me stay updated," said Harpalani.

Choksi said, "This is



(L to R) Divesh Harpalani, Bhavya Shah, Astha Maloo and Yash Choksi

completely unexpected. I feared I might fail in a couple of subjects. I had AIR 46 in IPCC. I want to go overseas to pursue finance studies. I was down with Covid-19 in April and this had impacted my studies. But I manage to cover up after recovering."

From Ahmedabad centre, 1,520 students took the exam, of which, 350 passed while 71,967 students appeared for the exam all over India of which 19,158 students passed.

"I ranked 38 in IPCC. In December 2020, my family

shifted to Ahmedabad from Pune. In April my family came down with Covid. The exams were earlier scheduled in May but were thankfully postponed. Every exam makes me realize my mistakes and I improvise," said Astha.

Shah said, "I am delighted to know that I am in top 50. I had ranked third in CPI and 45 in IPCC. This time, the exam was a lot tougher than I expected. I want to pursue further studies and am also planning to join a corporate job. I will have to choose between the two,"

The new Students Committee of ICAI Ahmedabad has been announced



Ahmedabad, The Chairman of Ahmedabad Branch, CA Harit Dhariwal informed that "on 5th September, we had a changeover ceremony of WICASA Ahmedabad, the student's body of ICAI Ahmedabad Branch, wherein the new committee members for the term 2021-22 were elected. Ms. Divya S. Jain was elected as the Vice-Chairperson, WICASA Ahmedabad, and Ms. Jaslin Kaur Dang & Ms. Khushi Munot were elected as Jt. Secretary, WICASA Ahmedabad. Mr. Neel Thakkar was elected as

the Treasurer, WICASA Ahmedabad, and Mr. Ashish Parmar & Ms. Shelley Agarwal were elected as Managing Committee Members, WICASA Ahmedabad. Student Committee Chairman CA Rahul Maliwal shared that "The new committee has lots of plans for the year ahead including organising a National CA Students Conference 2021, Youth Fest, Industrial & educational visits, Technical sessions & discussion on practical issues in areas of Income Tax, GST, RERA, IBC, Forensics, Information Technology, etc.



નવગુજરાત સમય

અમદાવાદ

3

અમદાવાદના ચાર વિદ્યાર્થીઓ ઓલ ઇન્ડિયા ટોપ 50 રેંકમાં સ્થાન મેળવ્યું: અમદાવાદ સેન્ટરમાંથી 1520 વિદ્યાર્થીઓએ પરીક્ષા આપી 350 વિદ્યાર્થીઓ પાસ થયા

CA ફાઈનલ ઓલ ઇન્ડિયાનું 11.97 ટકા, અમદાવાદનું 29.30 ટકા પરિણામ જાહેર

નવગુજરાત સમય ૨૦મી જાન્યુઆરી

ઇન્ડિયન ઇન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ (ICAI) દ્વારા જુલાઈમાં લેવાયેલી સી.એ. ફાઈનલ ઓલ અને ન્યૂ ઇસ્ટનું પરિણામ જાહેર કરવામાં આવ્યું છે. ઓલ ઇન્ડિયાનું ઈન્ડિયાનું પરિણામ 11.97 ટકા આવ્યું હતું. અમદાવાદ સેન્ટરનું પરિણામ 29.30 ટકા આવ્યું હતું. ઓલ ઇન્ડિયા ટોપ 50માં અમદાવાદ ક્ષત્રાના ચાર વિદ્યાર્થીઓએ સ્થાન મેળવ્યું હતું. ઓલ ઇન્ડિયામાં નરિયા બ્રહ્મચારી 800માંથી 614 માર્ક્સ સાથે ઓલ ઇન્ડિયામાં ટોપ રેંકમાં આવી હતી. આ સાથે જ ઇસ્ટ-ઝોનનું પરિણામ 26.62 ટકા આવ્યું હતું.



ડિરેક્ટર હરિવલ્લભની, ભવ્ય શાહ, આરવ્ય માધુ, ચાર્લ્સ ચોસરી

નામ	ઓલ ઇન્ડિયા રેંક
ચિંતીવળ સ્વપ્નાબતી	13
આરવ્ય માધુ	27
ચાર્લ્સ ચોસરી	35
ભવ્ય શાહ	38

રૂપ	વિદ્યાર્થીઓ	પરિણામ
રૂપ-1	12556	10.74
રૂપ-2	17044	12.87
ઘડબંધ	3949	15.7

રૂપ	વિદ્યાર્થીઓ	પરિણામ
રૂપ-1	49358	20.23
રૂપ-2	42203	17.36
ઘડબંધ	23981	11.97

આભવિશ્વાસ અને ટાઈમ મેનેજમેન્ટથી સારું પરિણામ લાવી શકાય
મારા જરૂરમાં કોન્ટ્રોલ ડાયનેમિક્સ દરમિયાન પહેલથી જાણવું કે મારું પરિણામ કેટલું જાણી શકું અને તેની આધારે મારા અભ્યાસની તૈયારી કરવાની જરૂર હતી. મને પરિક્ષા તારીખોનો પણ જાણવું પડ્યું હતું અને તેની આધારે મારા અભ્યાસની તૈયારી કરવાની જરૂર હતી. મને પરિક્ષા તારીખોનો પણ જાણવું પડ્યું હતું અને તેની આધારે મારા અભ્યાસની તૈયારી કરવાની જરૂર હતી. મને પરિક્ષા તારીખોનો પણ જાણવું પડ્યું હતું અને તેની આધારે મારા અભ્યાસની તૈયારી કરવાની જરૂર હતી.

અગાઉની ભૂલો સુધારીને તેમણી કરી
સી.એ. ફાઈનલમાં સારું રેંક મેળવવાની તેમણે ઇચ્છા કરી હતી અને તેની આધારે તેણે તેના અભ્યાસની તૈયારી કરવાની જરૂર હતી. તેણે તેના અભ્યાસની તૈયારી કરવાની જરૂર હતી. તેણે તેના અભ્યાસની તૈયારી કરવાની જરૂર હતી. તેણે તેના અભ્યાસની તૈયારી કરવાની જરૂર હતી. તેણે તેના અભ્યાસની તૈયારી કરવાની જરૂર હતી.

Cityભાસ્કર

CA RESULT CA ફાઈનલ રિજલ્ટમાં શહેરનાં 4 સ્ટુડન્ટ્સ ટોપર બન્યા માત્ર સ્ટડી નહિ ફૂટબોલ, પેઈન્ટિંગ અને તબલાનો શોખ પૂરો કરી બન્યા ચેમ્પિયન

અમદાવાદ | સીએ ફાઈનલની તૈયારી સાથે આરવ્ય માધુ પેઈન્ટિંગ, ફૂટબોલ, ફિટનેસ સાથે જોડાયેલા ટોપર છે. ઇન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ દ્વારા આરવ્ય માધુ, ચાર્લ્સ ચોસરી, ભવ્ય શાહ અને ચાર્લ્સ ચોસરીની રીઝલ્ટ આજ રોજ જાહેર કરવામાં આવી છે. આરવ્ય માધુ, ચાર્લ્સ ચોસરી, ભવ્ય શાહ અને ચાર્લ્સ ચોસરીની રીઝલ્ટ આજ રોજ જાહેર કરવામાં આવી છે. આરવ્ય માધુ, ચાર્લ્સ ચોસરી, ભવ્ય શાહ અને ચાર્લ્સ ચોસરીની રીઝલ્ટ આજ રોજ જાહેર કરવામાં આવી છે.



ડિરેક્ટર હરિવલ્લભની, ભવ્ય શાહ, આરવ્ય માધુ, ચાર્લ્સ ચોસરી

સીએ પાસ કરવું થોડું મુશ્કેલ, પણ પ્લાનિંગ હોય તો આસાનીથી કલીયર કરી શકાય છે
સીએ ફાઈનલની તૈયારી સાથે આરવ્ય માધુ પેઈન્ટિંગ, ફૂટબોલ, ફિટનેસ સાથે જોડાયેલા ટોપર છે. ઇન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ દ્વારા આરવ્ય માધુ, ચાર્લ્સ ચોસરી, ભવ્ય શાહ અને ચાર્લ્સ ચોસરીની રીઝલ્ટ આજ રોજ જાહેર કરવામાં આવી છે. આરવ્ય માધુ, ચાર્લ્સ ચોસરી, ભવ્ય શાહ અને ચાર્લ્સ ચોસરીની રીઝલ્ટ આજ રોજ જાહેર કરવામાં આવી છે.

આઈ ઓવી હોબી છે કે જે આપણને મેઇલ સ્ટ્રીમમાં પણ એકાગ્રતા વધારવા માટે મદદરૂપ છે
પેઈન્ટિંગ એ મારા માટે સ્ટ્રેસ મદરૂપ કામ છે. મને આઈ ઓવી હોબી છે કે જે મને મેઈન સ્ટ્રીમમાં પણ એકાગ્રતામાં મદદ કરે છે. સીએ ફાઈનલની તૈયારી પહેલાં મને આઈ ઓવી હોબી હતી. મને આઈ ઓવી હોબી છે કે જે મને મેઈન સ્ટ્રીમમાં પણ એકાગ્રતામાં મદદ કરે છે. સીએ ફાઈનલની તૈયારી પહેલાં મને આઈ ઓવી હોબી હતી. મને આઈ ઓવી હોબી છે કે જે મને મેઈન સ્ટ્રીમમાં પણ એકાગ્રતામાં મદદ કરે છે.

આઈસીએઆઈ અમદાવાદ ની નવી સ્ટુડન્ટ્સ કમિટી ની જાહેરાત કરવામાં આવી; ચેરમેન તરીકે સીએ રાહુલ માલિવાલ ને નિયુક્ત કરવામાં આવ્યું



અમદાવાદ, : આઈસીએઆઈ અમદાવાદ ની નવી સ્ટુડન્ટ્સ કમિટી ની જાહેરાત કરવામાં આવી. ચેરમેન તરીકે સીએ રાહુલ માલિવાલ ને નિયુક્ત કરવામાં આવ્યું છે.

Plantable Ganesha માટે Ahmedabad CA Branch for the purpose of spreading environmental awareness

The much-awaited Ganesh Utsav is approaching and artists are making various types of Ganesh idols. But the ICAI Ahmedabad branch has tried to bring change with their unique Ganapati idols. This time no plaster of Paris of any kind has been used in the idol of Ganesha.



ICAI Ahmedabad Branch Chairman CA Harit Dhariwal said "Since Ganesh ji is a disruptor, in order to prevent disruption to the environment, we have made a ball of seeds in the hands of Ganesh ji so that even when it is discharged, Ganeshji goes to create a tree to save our environment. Every member of ICAI, students and their family members have pledged not to do any work that harms the environment during this festival."