



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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Respected Members,

During the month of September, we all were busy in finalizing the audits and were working hard to fulfill our prime duty as an auditor. "A DREAM DOESN'T BECOME REALITY THROUGH MAGIC; IT TAKES SWEAT, DETERMINATION AND HARD WORK." We are working towards excellence and I am sure that we have been determined to give our best to all the stake holders. We

are committed to work for the country and we are contributing extensively towards nation building under the guidance of our visionary President CA. (Dr.) Debashis Mitra Sir and Vice-President CA. Aniket Talati Sir.

Under the dynamic leadership of our CCM CA. Purshottam Khandelwal Sir, the Ahmedabad Branch had made a representation to the RERA Chairperson Dr. Amarjeet Singh Sir for extension of the Annual Return-Form 5 under GujRERA based upon which the Authority was kind enough to consider our request and extend the due date.

During the month of September, we all have worked extensively and for long office hours to complete our audit assignments, this attitude displayed by us reflects our dedication, discipline, and commitments for the work during the audit season which is a festival of learning for us.

Keeping in mind our hectic schedule for the month of September and the need to refresh ourselves, we have organized a drama for our members and students on learning management lessons from Mahatma Gandhi on 2nd October 2022. During the initial days of this Festival of Navratri i.e. Navratri 2022 we were all busy in performing our Dharma as auditors, so we at the Ahmedabad Branch thought to organise a grand celebration for our Members and in furtherance of the same the Branch Garba is organised on 5th October 2022 at Rajpath Club, we are thankful to all the members and students for their overwhelming response and we extend our special thanks to CA. Gautam Choksi Sir for his support in connecting the renowned artist Shyamal-Saumil and President of Rajpath Club Shri Jagdishbhai Patel and his TEAM. It will be a vibrant ICAI Navratri to celebrate. We are also organising our national student conference on 23rd and 24th December 2022 at the University Convention Hall. I urge and request all the members to encourage their articles to attend this event.

This year ICAI is hosting The World Congress of Accountants (WCOA) for the first time in past 118 years, this is organised from 18th November to 21st November, 2022. This is a historic event for all of us and it will be a golden opportunity for us to participate in the same. From Ahmedabad more than 150 members have registered and we from Ahmedabad branch

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will also there to help our members. Registrations are still open and if you want any information kindly visit www.wcoa2022mumbai.org or do contact us. We at Ahmedabad branch are happy to assist our member for the same.

Ahmedabad Branch recently had an opportunity to host an event for the "Committee For Members In Practice" where two MOU's were signed with Microvista and Onlinepsbloan for the benefits of the members in practice.

We at the Branch were also fortunate to have been invited by Gyanvatsalswamiji for the full day conference in Pramukhswami Shatabdi Mahotsav to be held in December, 2022.

We were fortunate to participate in international conclave on forensic accounting and fraud investigation detection organised by Digital Accounting and Assurance Board, ICAI jointly with National Forensic University of India. We also had hosted a National Women Conference, where more than 140 female members participated, with learning, TALETHON- A talent Hunt and ACCELERATOR – An exhibition of women entrepreneurs. It gave a great sense of confidence and happiness to our female members. Kudos to our Vice-Chairperson CA. Anjali Chokshi for the successful conference.

It is our endeavor to promote CA startups and enhance our role in startup ecosystem. Ahmedabad Branch has taken initiative to achieve the same and as a result Committee on MSME and start-up, ICAI has signed a MOU with I-Hub Gujarat, to help startups of CAs. Members are requested to come forward to help and guide start-ups and wherever required we are ready to support them in nurturing.

We had also organised a virtual workshop jointly with Gujarat University on intellectual property rights where faculties from all over India joined us and deliberated on various topics. We are thankful to Advocate Nakul Sharedalal for helping us in carving out this wonderful virtual series.

On the occasion of Teachers' Day as a mark of paying our respects to our faculties and teachers at the branch we celebrated Teachers' Day and felicitated our teachers. With time ESOPs are gaining importance and therefore to provide better clarity to our members on the same we had organised a Virtual seminar titled "360 degree on ESOP".

There are a slew of amendments that are brought into the Foreign Exchange Management Act and to update the knowledge of our members on the same we also organised a lecture meeting

We had also organised Explorer 2022 - A National Level Business Conclave jointly with GLS University's faculty of commerce and we are thankful to CA. Dr M.E. Jokhi Sir and CA. Sneha Master for the same. It was a mix of Finance, Marketing, Analysis, and Crisis, which are the functions necessary for managing corporates and start-ups. The objective behind organising this business conclave is to provide students i.e., our future members with a plethora of knowledge-enhancing opportunities.

"Hard work beats talent when talent doesn't work hard." My best wishes to all of you, for the coming Festive Season and I hope that the almighty gives us the strength to do the HARD WORK to achieve success.

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





EDITORIAL

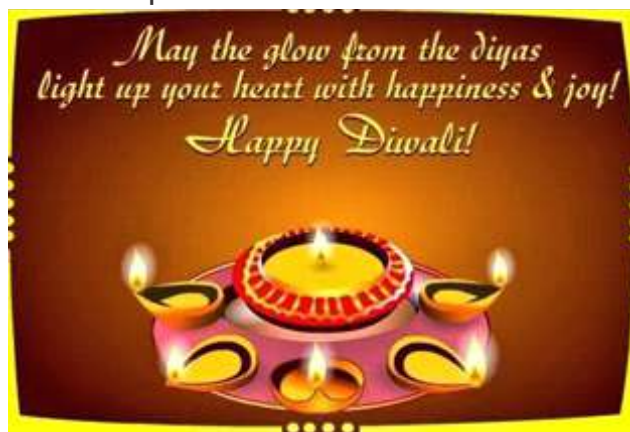


On this auspicious day, I wish all persons covered u/s 2(31) and all their relatives covered u/s 40(A)2b prosperity in your income from salary u/s 17, business & profession u/s 28 and gains u/s 45 of Income Tax Act, a very Happy Diwali in advance!!!

Diwali is a festival of inspiration and hope. The celebration of lights is eagerly awaited by the Hindus living across the globe. Diwali is an auspicious time to share happiness and greetings with your relatives and friends.

When Rama finally returned after 14 years, it was once again full of light. The denizens welcomed their leader by illuminating their homes and streets. This story has an inner significance. It teaches us that each person must transform his own heart into an Ayodhya — an abode of the Lord, a source of light and love and peace.

Where there is true love, there is light, and vice versa. Without these virtues, life becomes miserable. The citizens of Ayodhya were fully aware of the cause of the darkness that enveloped their lives and the resulting agonizing pain. They knew that the vacuum was created by the absence of God in their city, which was, in reality, their own hearts. Conversely, people in today's world are unaware of this emptiness in their lives.



Even after the new tax portal, the culture of extension continues.... The income tax department on Friday extended the due date for filing tax audit reports for fiscal 2021-22 by 7 days till October 7.

This extension gave relief to the professionals but it also ruined the plans of Navratri for many of my fraternity members. The battle is not over yet, along with the extension of Tax Audit Report the due date of DIR-3 KYC is also extended. And no to mention the due dates of Quarterly returns & half yearly compliances also fall in the month of October and they remain the same. This could result into yet another month of workload for the professionals.

Talking about notifications, the Central Goods and Services Tax (Second Amendment) Rules, 2022 was introduced on 29 Sep 2022, which extended the time limit to claim ITC, issue credit notes & file returns up to 30th November 2022, and also introduced many new restrictions on monthly claim and utilization of credit.

This month is going to be of a great haste but we being members of this esteemed Institute have faced many such cases in past, so I am sure we will conquer this time as well and meet all the due dates on time.

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

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

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

Direct Tax Updates

Compiled by: CA Mohit R. Tibrewala



1. **Circular No. 18/2022 dated 13.09.2022 – Additional Guidelines for removal of difficulties under sub-section (2) of section 194R of the Income Tax Act, 1961.**

Finance Act 2022 inserted a new section 194R in the Income-tax Act, 1961 (hereinafter referred to as "the Act") with effect from 1st July 2022.

The new section mandates a person, who is responsible for providing any benefit or perquisite to a resident, to deduct tax at source @ 10% of the value or aggregate of value of such benefit or perquisite, before providing such benefit or perquisite. The benefit or perquisite may or may not be convertible into money but should arise either from carrying out of business, or from exercising a profession, by such resident.

This deduction is not required to be made, if the value or aggregate of value of the benefit or perquisite provided or likely to be provided to the resident during the financial year does not exceed twenty thousand rupees.

The responsibility of tax deduction also does not apply to a person, being an Individual/Hindu Undivided Family (HUF) deductor, whose total sales / gross receipts / gross turnover from business does not exceed one crore rupees, or from profession does not exceed fifty lakh rupees, during the financial year immediately preceding the financial year

In which such benefit or perquisite is provided by him.

Accordingly, in exercise of the power conferred by sub-section (2) of section 194R of the Act, CBDT had issued guidelines in the form of the Circular no 12 of 2022 dated 16th June 2022. Subsequently, some more clarifications are requested by stakeholders on various issues. Accordingly, this Circular is also issued under sub-section (2) of section 194R to provide clarification on Issues which will help to remove difficulties in implementation of this provision. Please refer the link for the same.

<https://www.incometaxindia.gov.in/communications/circular/circular-no-18-2022.pdf>

2. **Notification No. 110/2022 dated 19.09.2022 – Income Tax 31st Amendment Rules, 2022.**

The modified return of income to be furnished by a successor entity to a business reorganisation, as referred to in section 170A, for an assessment year, shall be in the Form ITR-A and verified in the manner specified therein. The return of income referred to in sub-rule (1) shall be furnished electronically under digital signature. If the assessment or reassessment proceedings for an assessment year relevant to a previous year to which the order of the business reorganisation applies have been completed or are pending on the date of



furnishing of the modified return in accordance with the provisions of section 170A, the Assessing Officer shall, pass an order modifying the total income of the relevant assessment year determined in such assessment or reassessment, or proceed to complete the assessment or reassessment proceedings, as the case may be, in accordance with the order of the business reorganisation and the modified return so furnished.

<https://www.incometaxindia.gov.in/communications/notification/notification-no-110-2022.pdf>

3. **Press Release dated 18.09.2022 – Gross Direct Tax Collection for the F.Y. 2022-23**

The figures of Direct Tax collections for the FY 2022-23, **as on 17.09.2022** show that **net collections are at Rs. 7,00,669 crore, compared to Rs. 5,68,147 crore** in the corresponding period of the preceding Financial Year i.e. FY 2021-22, representing an **increase of 23%**. The Net Direct Tax collection of Rs. 7,00,669 crore (net of refund) includes Corporation Tax (CIT) at Rs. 3,68,484 crore and Personal Income Tax (PIT) including Securities Transaction Tax (STT) at Rs. 3,30,490 crore.

The **Gross collection** of Direct Taxes (before adjusting for refunds) for the FY 2022-23 stands at **Rs. 8,36,225 crore** compared to **Rs. 6,42,287 crore** in the corresponding period of the preceding Financial Year i.e. FY 2021-22, registering **a growth of 30%** over collections of FY 2021-22.

The Gross collection of Rs. 8,36,225 crore includes Corporation Tax (CIT) at Rs. 4,36,020 crore and Personal Income Tax (PIT) including Securities Transaction Tax (STT) at Rs. 3,98,440 crore. Minor head wise collection comprises Advance Tax of Rs. 2,95,308 crore; Tax Deducted at Source of Rs. 4,34,740 crore; Self-Assessment Tax of Rs. 77,164 crore; Regular Assessment Tax of Rs. 20,080 crore; and Tax under other minor heads of Rs. 8,933 crore.

The cumulative Advance Tax collections **for the first and second quarter of the FY 2022-23 stand at Rs. 2,95,308 crore as on 17.09.2022**, against Advance Tax collections of Rs. 2,52,077 crore for the

corresponding period of the immediately preceding Financial Year i.e. FY 2021-22, showing a **growth of 17%**. The Advance Tax collection of Rs. **2,95,308 crore** comprises Corporation Tax (CIT) at Rs. 2,29,132 crore and Personal Income Tax (PIT) at Rs. 66,176 crore.

<https://pib.gov.in/PressReleasePage.aspx?PRID=1860359>

4. **Press Release dated 17.09.2022 – CBDT issues revised Guidelines for Compounding of offences under the Income Tax Act, 1961.**

In conformity with the Government's policy of facilitating Ease of Doing Business and decriminalisation of offences, CBDT has taken steps in this direction and issued revised Guidelines for Compounding of offences under the Income-tax Act, 1961 (the 'Act') dated 16.09.2022 with reference to various offences covered under the prosecution provisions of the Act.

Some of the major changes made for the benefit of taxpayers include making offence punishable under Section 276 of the Act as compoundable. Further, the scope of eligibility for compounding of cases has been relaxed whereby case of an applicant who has been convicted with imprisonment for less than 2 years being previously non-compoundable, has now been made compoundable. The discretion available with the competent authority has also been suitably restricted.

The time limit for acceptance of compounding applications has been relaxed from the earlier limit of 24 months to 36 months now, from the date of filing of complaint. Procedural complexities have also been reduced/simplified.

Specific upper limits have been introduced for the compounding fee covering defaults across several provisions of the Act. Additional compounding charges in the nature of penal interest @ 2% per month up to 3 months and 3% per month beyond 3 months have been reduced to 1% and 2% respectively.

<https://pib.gov.in/PressReleasePage.aspx?PRID=1860175>

GST Updates

Compiled by: CA. Parth Joshi



I. ₹ 1,43,612 Crore gross GST revenue collected in the month of August 2022:

- The gross GST revenue collected in the month of August 2022 is ₹1,43,612 crore of which CGST is ₹ 24,710 crore, SGST is ₹ 30,951 crore, IGST is ₹ 77,782 crore (including ₹ 42,067 crore collected on import of goods) and cess is ₹ 10,168 crore (including ₹ 1,018 crore collected on import of goods).
- Revenues for the month of August 2022, 28% higher than the GST revenues in the same month in 2021.
- Monthly GST revenues more than the ₹ 1.4 lakh crore for six months in a row. Read more at -
[<https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1855967>]

II. Important Notifications / Circulars / Orders / Instructions:

Circulars:

- In accordance with the orders of Hon'ble Supreme Court dated 22.07.2022 & 02.09.2022 in the case of Union of India vs. Filco Trade Centre Pvt. Ltd., the facility for filing TRAN-1/TRAN-2 or revising the earlier filed TRAN-1/TRAN-2 on the common portal by an aggrieved registered assessee will be made available by GSTN during the period from 01.10.2022 to 30.11.2022. Based on the same, the CBIC has issued detailed guidelines for aggrieved registered assessee. [Circular No. 180/12/2022-GST dated 9th September, 2022]

Instructions:

- The Central Board of Indirect Taxes and Customs has issued guidelines for launching of prosecution under the CGST Act, 2017. [Instruction No. 04/2022-23-GST-Inv dated 01st September, 2022]

III. GST Portal Related Updates:

- Module wise new functionalities deployed on the GST Portal for taxpayers:** Various new functionalities are implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics. Various webinars are also conducted as well informational videos prepared on these functionalities and posted on GSTNs dedicated YouTube channel for the benefit of the stakeholders. [<https://www.gst.gov.in/newsandupdates/>]

- Supreme Court allows 4 weeks extension to open common portal for Tran 1 & Tran 2:** Hon'ble Supreme Court while hearing an application from GSTN, has allowed extension of 4 weeks-time to comply with their order dated 22/07/2022 issued in the matter of UOI & Anr. V/s Filco Trade Centre Pvt. Ltd. & Anr. bearing SLP (C) nos. 32709-32710/2018. Accordingly, GSTN would open the common portal for filing transitional credit through TRAN-1 and TRAN-2 w.e.f. 01/10/2022. [<https://www.gst.gov.in/newsandupdates/>]



3. **Changes in Table 4 of GSTR 3B - Reporting of ITC availment, reversal and Ineligible ITC:** Government vide Notification No. 14/2022 – Central Tax dated 05th July, 2022 has notified few changes in Table 4 of Form GSTR-3B for enabling taxpayers to correctly report information regarding ITC availed, ITC reversal and ineligible ITC in Table 4 of GSTR-3B. The Notified changes of Table 4 of GSTR-3B have been incorporated in GSTR-3B and are available on GST Portal since 01.09.2022. The taxpayers are advised to report their ITC availment, reversal of ITC and ineligible ITC correctly as per new format of Table 4 of GSTR-3B at GST Portal for the GSTR-3B to be filed for the period August 2022 onwards. [<https://www.gst.gov.in/newsandupdates/>]

■ I V . I m p o r t a n t J u d i c i a l P r o n o u n c e m e n t s :

1. **The time for opening the GST Common Portal is extended for a further period of four weeks i.e., from 01.09.2022:**

Issue/Facts: The issue is relating to extension of time for opening the GST Common Portal for filing TRAN-1/ TRAN-2 or revising the earlier filed TRAN-1/TRAN-2.

Held: The time for opening the GST Common Portal is extended for a further period of four weeks from today. It is clarified that all questions of law decided by the respective High Courts concerning Section 140 of the Central Goods and Service Tax Act, 2017 read with the corresponding Rule/Notification or direction are kept open.

Case: Union of India v. Filco Trade Centre Pvt. Ltd. – [2022] – Hon'ble SC – Miscellaneous Application Nos.1545-1546/2022 in SLP(C) No.32709-32710/2018

2. **Provisional attachment should be lifted as more than two years have passed since it was ordered; period of one year is provided in Section 83 of the Act:**

Issue/Facts: The issue arises is whether provisional attachment should be lifted. The other issue concerns legal efficacy of order dated 28.09.2020.

Held: More than two years have passed since the provisional attachment was ordered of subject bank account. Period of one year provided in Section 83 of the Act stands crossed. Provisional attachment order cannot survive. Investigations are about to conclude and

perhaps a SCN will be issued to petitioner. That being the position, continuation of provisional attachment beyond prescribed period makes no sense. Accordingly, respondents are directed to lift provisional attachment within two days. Insofar as challenge to order dated 28.09.2020 is concerned, it loses legal efficacy in view of direction issued by court for lifting provisional attachment.

Case: Neuron Steel Trading Pvt. Ltd. v. Union of India – [2022] – Hon'ble Delhi HC – Civil Appeal No.1392 of 2021

3. **Process of hearing of the petitioner and consideration the case of the petitioner and documents produced by the petitioner is underway before the authorities; Counsel for revenue submits that appropriate decision shall be taken on or before 30th September, 2022:**

Issue/Facts: Grievance in this petition is with regard to the action on part of the authorities in blocking the benefit of Input Tax Credit to the tune of Rs. 44,74,080/- in the electronic credit ledger of the petitioner. It was contended that it was without giving opportunity of hearing to the petitioner and that it was a negative blocking in the nature of futuristic action. Petitioner further submitted that while the Input Tax Credit of Rs. 43,71,672/- has been unblocked, the remainder Rs. 1,02,468/- remains still blocked for no good reasons; that while not lifting the blocking of the Input Tax Credit on the part-amount, no reasons are indicated nor any opportunity of hearing was afforded to the petitioner.

Held: It appears that respondent No. 2 has issued communication dated 24.8.2022 whereby the earlier stand is reiterated, however, the respondents have expressed inclination to consider the documents submitted by the petitioner in support of the genuineness of its purchases and duty paid. The process of hearing of the petitioner and consideration the case of the petitioner and documents produced by the petitioner, is underway before the authorities. Counsel for revenue submits that appropriate decision shall be taken on or before 30th September, 2022.

Case: Pancham Plasto Chem v. State of Gujarat – [2022] – Hon'ble Gujarat HC – R/Special Civil Application No. 11282 of 2022



GST Quick Connect

Compiled by: CA. MONISH S SHAH

Important AAR /AAAR/HC JUDGMENTS/ SC JUDGMENTS

1. Karnataka HC - M/s RAJEEV TRADERS Vs UNION OF INDIA

BOTH Section 129 & 130 of GST Act are independent: Goods & Conveyance bound to be released if 100% Tax and Penalty is deposited as per 129. ST - Challenge to order of confiscation under Section 130 of the CGST Act – Scope of power to confiscate the goods under Section 130 - Since the E-Way bill had not been tendered for the goods in movement, physical verification and inspection of the goods in movement was conducted in the presence of the person in charge of the goods vehicle – upon inspection the goods were found to difference in the quantity from mentioned in the invoice - the Proper Officer proceeded to pass an order of confiscation under Section 130 of the CGST Act - Whether the Proper officer, while detaining the goods which are in transit in the exercise of powers under Section 129 of the CGST Act, possess the power to initiate proceedings to confiscate under Section 130 of the Act and thereafter conduct an enquiry and proceed to order confiscation of the goods – HELD - the proper officer does not possess the power to refuse the release of the detained goods and conveyances, if the applicable tax and penalty of 100% of the tax is paid by the owner or if 50% of the value of the goods reduced by the applicable tax, is paid by a person other than the owner or if security equivalent to the aforesaid sums are furnished.

This indicates that the true intent to detain the goods or the conveyances is to ultimately facilitate the recovery of the applicable tax and if the same is paid along with the penalty, the goods and conveyances are bound to be released. The power to confiscate is a distinct and independent power conferred under the Act which can be exercised only in cases where the power to detain and seize has not been invoked. Once the power to inspect, seize or detain the goods and conveyances is invoked either under Section 67 of the Act or under Section 129 of the Act, the power to confiscate

under Section 130 would not be available. the statutory framework does not permit confiscation proceedings merely because it is found by the proper officer that applicable tax has not been paid on the goods and he exercises his power to detain the goods and conveyances. If the owner of the goods or a person other than the owner comes forward to abide by the stipulations contained in Section 129, Proper Officer is bound to release the goods and the conveyances. Thus, the positive obligation to release the detained goods cannot be overridden by permitting the proper officer to invoke confiscatory proceedings under Section 130 of the Act. Procedure adopted by the proper officer, in this case, to embark on confiscation proceedings after invoking his power under Section 129 to detain and seize the goods is contrary to the statutory scheme. Entire procedure adopted by the proper officer from converting the detention proceedings into a confiscatory proceeding, ultimately leading to the order of confiscation is wholly illegal and contrary to the statutory scheme of the Act. The Appellate Authority has mechanically accepted the reasoning of the order of the proper officer without examining the statutory scheme of the Act. The impugned orders cannot be sustained and quashed, Petition is answered in favour of assessee

The power to detain under Section 129 cannot be converted to a proceeding under Section 130 of the Act since both these provisions operate independently of each other and in completely different contexts. The power to detain is only to stop the transit of the goods and thereby prevent its movement till the tax and penalty is paid. However, the power to confiscate is the process of divesting the owner of the goods of all title to the goods for a contravention of the provisions of the Act and Rules. The intent behind conferring power to detain the goods under Section 129 is fundamentally to ensure that the applicable tax and penalty is recovered whereas the intent behind confiscation under Section 130 is to divest



the owner of the goods itself and also impose liability of payment of the applicable tax and penalty.

2. GST Not Leviable on Employee's Portion of Canteen Charges : AAR (M/s. Troikaa Pharmaceuticals Limited)

The Gujarat Authority of Advance Ruling (AAR) has ruled that the GST is not leviable on the employee's portion of canteen charges

The two member bench Amit Kumar Mishra and Atul Mehta has observed that GST is leviable on the amount representing the contractual worker portion of canteen charges, which is collected and paid to the canteen service provider.

The applicant provides canteen facilities to its employees and workers as per the Factories Act, 1948. Section 46 stipulates that any factory employing more than 250 workers is required to provide a canteen facility to its employees. As a result, the company makes arrangements to provide food (lunch and dinner) for the employees and workers at the plant and godown location.

The applicant made arrangements for food (lunch and dinner) through an outside party, who prepares the food supplies it to the company's employees and contractual workers. The Food supplier raises an invoice for the food bill as per the agreed billing frequency by charging 5% GST.

The applicant provides the canteen facility at a subsidised rate of 50% to its employees and contractual workers. The food supplier raises the invoices amount to the company against food supplied to the employees. The company bears 50% of the food amount and recovers the balance 50% of the food amount from the employee's salary pay out.

The applicant has sought an advance ruling on the issue of whether GST shall be applicable on the amount recovered by the company from employees or contractual workers when the provision of third-party canteen services is obligatory under Section 46 of the Factories Act, 1948.

Another question raised was whether the ITC of GST paid on the Canteen Service Providers food bill would be available, given that providing the canteen facility is mandatory under Section 46 of the Factories Act, 1948.

The AAR held that recovery of the amount from contractual workers on account of third party canteen services provided by the applicant would come under the definition "outward supply " as defined in Section 2 (83) of the CGST Act, 2017 and therefore be liable to tax as a supply under GST.

The AAR observed that the ITC of the GST paid on canteen charges is available to the applicant on the food supplied to the employees of the applicant company. As such, under Section 46 of the Factories Act, it is mandatory to provide canteen facility to the employees.

3. **The AAR, Karnataka in the matter of M/s KNK Karts (P) Ltd [Advance Ruling No. KAR ADRG 20/2022 dated August 12, 2022] has held that the amusement park ride karts ("the Product") cannot be classified as Motor Vehicle and will attract GST @ 18% under HSN 9503 of the Customs Tariff Act, 1975 ("the Customs Tariff Act").**

Facts:

M/s KNK Karts ("the Applicant") has manufactured amusement park ride karts ("the Product") and supply them for joy riding both for children and adults. The Product was neither roadworthy nor meant for transportation or carrying of passengers. The Automotive Research Association of India, an authority established to certify that the Product is not permitted on public roads and are not fit for certification and hence cannot be registered with the Regional Transport Authority ("the RTO") as Motor vehicle. The Applicant were of the impression that the Product are classified under HSN 9503 of the Customs Tariff Act whereas the Central Excise Department insisted them to classify the Product under HSN 8703 of the Customs Tariff Act and pay GST at the rate of 28% in terms of Notification No.1/2017-Central Tax -Rate dated June 28, 2017.



Applicant's Contention:

The Product manufactured and supplied by them comprise of scale model karts and are supplied with an engine, transmission and tyres. In some cases, the same are supplied as a 'rolling chassis' comprising of a chassis frame with no engine, transmission or tyres.

The legislature has amended the First Schedule to the Customs Tariff Act with effect from January 01, 2022 based on realignment of the Explanatory Notes to HSN. The amended HSN 9503 of the First Schedule to the Customs Tariff Act specifically covers 'Amusement Park Ride Karts' commonly known as 'Go-karts'.

As per the Motor Vehicles Act 1988 ("the Motor Vehicle Act") children below the age of 18 years are not permitted to ride or drive motor vehicles and require driving license to drive the vehicle. In case of violations, the vehicles will be seized and the person driving the vehicle will be fined and also imprisoned for the contraventions of the statute. However, no such restrictions are imposed under any of the statute to use the said Product by children below the age of 18 years.

Issues:

Whether the Product supplied by the Applicant meant solely for the purpose of joy riding and are designed and shaped to suit to run or drive only on extremely smooth surfaced tracks, are classifiable under HSN 9508 of the First Schedule to the Customs Tariff Act?

Whether the Product supplied by the Applicant which are not roadworthy and cannot be registered as Motor Vehicles with the RTO are classifiable as 'Motor Vehicles meant for carrying of passengers under HSN 8703 of the First Schedule to the Customs Tariff Act?

Whether the Product supplied by the Applicant attracts GST at the rate of 18% under Notification No.1/2017-Central Tax Rate dated June 28, 2017 as amended by Notification No.18/ 2021-Central Tax Rate dated December 28, 2021?

Whether the Product supplied by the Applicant are covered under HSN 8703 or HSN 9503 of the Customs Tariff Act?

Held:

The AAR, Karnataka in Advance Ruling No. KAR ADRG 20/2022 dated August 12, 2022 has held as under:

The expression 'motor car' or 'motor vehicle' used in the HSN are defined under Section 2 (26) and (28) of the Motor Vehicle Act. The Product supplied by the Applicant neither qualify as motor car nor motor vehicle as they are not road worthy and are also not designed for transport of persons and are meant only for amusement or entertainment for use on a fixed or restricted course. Hence, they are not classifiable under HSN 8703.

The First schedule to the Customs Tariff Act has been amended with effect from January 01, 2022 and the amended HSN 9508 covers "travelling circuses and travelling menageries; amusement park rides and water park amusements" and further the meaning of amusement park rides is given in the notes of the HSN.

The Product supplied by the Applicant are designed and shaped to run only on extremely smooth specially designed surfaced tracks and are primarily used across the globe as an amusement ride. Therefore, the same may be considered as amusement park rides as per the meaning assigned to amusement park rides.

The Product supplied by the Applicant attracts GST at the rate of 18% as per Notification No.1/ 2017-Central Tax (Rate) dated June 28, 2017 as amended by Notification No.18/ 2021-Central Tax (Rate) dated December 28, 2021.

➤ Important changes in GSTR 3B to hit on portal from 01-09-2022

a) ITC in GSTR 2B for a tax period not claimable due to receipt of goods in next period or goods not received at all or because supplier has failed to pay tax:

I. To be claimed first in Table 4A (5) of GSTR 3B

II. To be reversed in Table 4B (2) of GSTR 3B

III. To be claimed again in Table 4A (5) in tax period in which goods are received or tax period in which supplier makes payment of tax

IV. To be shown in Table 4D (1) in the tax period in which ITC is re-claimed.

b) Reversal of ITC wrongly availed in previous tax periods because of inadvertent mistake may be done in 4B(2)



c) Ineligible ITC u/s 17(5) to be first claimed in 4A(5) and then reversed in 4B(1). Ineligible ITC u/s 17(5) shall no longer be reflected in table 4D as was being done in old format of GSTR 3B.

d) ITC ineligible due to place of supply restrictions or because of limitation period of claim of itc u/s 16(4) is shown in table 4 of GSTR 3B to be also shown in Table 4D(2) of GSTR 3B. This information shall not be entered in Table 4A or 4B of GSTR 3B.

e) Reversal of ITC by banking company's u/s 17(4) read with R.38: First full amount of ITC shall be shown in Table 4A and then reversal shall be made in Table 4B (1).

f) ITC reversed under Rule 42 and 43 because of partial exempt supplies, if reversed by making entry in 4B(1) in excess may require reclaim in Table 4A(5) because of Rule 42, however no row has been kept in table 4D for reclamation of such ITC. Advisory issued by GSTN says that ITC reversed in 4B(1) is not reclaimable, however Rule 42 perceives the restoration of excess reversal.

g) Similarly if ITC blocked in 17(5) and reversed in 4B(1) is subsequently found to be eligible, though may be reclaimed in 4A(5) but there is no row in 4D to reflect such reclaim. Advisory of GSTN says that ITC reversed in 4B (1) is not reclaimable.

h) Reclaimable reversals for failure to pay suppliers within 180 days may be parked in 4B (2). Reclamation at the time of payment through 4A (5) shall be supplemented by disclosure in 4D (1).

i) Lapse of ITC on opting for composition scheme or when taxable goods become exempt shall be parked in 4B(2).

j) Reversal of ITC on inputs and capital goods held in stock on the date of cancellation of registration may also be effected through 4B (2).

k) Supplies of restaurants, hotels, motorcabs etc., housekeeping through e commerce operator to be shown in table 3.1.1(ii) of GSTR 3B. Earlier Point 11 of Circular 167/23/2021 dated 17-12-2021 had required to reflect such supplies in table 3.1 (c) of GSTR 3B for the time being So, treatment as per Circular 167 was only adhoc treatment.

Note:

1. 3.1(c) of GSTR 3B is for nil rated, exempted supply. Now corresponding to that entry, supplies could be shown in Table 8 of GSTR-1 by restaurants etc. But after changes in GSTR 3B, these supplies should not be shown in GSTR-1 (in opinion of author) because there is no corresponding change in GSTR-1 and thus if still such supplies are shown in table 8 of GSTR-1, there shall be mismatch in supplies. Treatment of such supplies in GSTR- 9 also has not been laid down. This non synchronisation shall result in mismatch of respective statements with Profit and loss as per financial accounts.

2. Concept of non-reclaimable ITC to be parked in 4B (1) and reclaimable ITC to be parked in 4B (2) laid down by GSTN advisory is not only in contradiction with law but also contradicted in the advisory itself. Generalization has been made without resort to legal provisions.

The above changes are available on portal since 01-09-2022 and ITC to be reported as per new format for the period August 2022 onwards.

[Source: NN 14/2022 dated 5-7-22; Circular 170/02/2022-GST dated 6-07-22; GSTN Advisory dated 02-09-2022]



From the RBI

Complied by CA. Mayur Modha



भारतीय रिज़र्व बैंक RESERVE BANK OF INDIA

In the month of September-2022 RBI-Monetary Policy Statement, 2022-23 Resolution of the Monetary Policy Committee (MPC) September 28-30, 2022

On the basis of an assessment of the current and evolving macroeconomic situation, the Monetary Policy Committee (MPC) at its meeting on September 30, 2022 decided to:

- Increase the policy repo rate under the

liquidity adjustment facility (LAF) by 50 basis points to 5.90 per cent with immediate effect. Consequently, the standing deposit facility (SDF) rate stands adjusted to 5.65 per cent and the marginal standing facility (MSF) rate and the Bank Rate to 6.15 per cent.

There are various Master directions, Master circulars, notifications issued by RBI, Summary and brief understanding of few of them is as under:

Date of issue	Master directions/ Master circulars/ notifications No.	Applicability	Brief understanding
16.09.22	RBI/2022-2023/117 DOR.SOG (SPE).REC.No 68/13.03.00/2022-23	All Banks	Master Directions on Interest Rate on Deposits: In terms of the guidance provided by RBI, the reference rates mentioned above are being quoted / displayed by Financial Benchmarks India Pvt. Ltd. (FBIL) with effect from January 31, 2022. In this regard, the relevant sections of both the Master Directions on Interest Rate on Deposits have been suitably modified.
07.09.22	RBI/2022-2023/113 DOR.STR.REC.67/21. 06.201/2022-23	All Banks, NBFCs	Review of Prudential Norms – Risk Weights for Exposures guaranteed by Credit Guarantee Schemes (CGS) in respect of exposures guaranteed under any existing or future schemes launched by CGTMSE, CRGFTLIH and NCGTC satisfying the certain conditions mentioned in the circular.

Excel in Excel

Compiled by: CA. CS. Hemlata Dewnani

Excel Settings to be more PRODUCTIVE



I) How To Stay In The Same Cell After Pressing The Enter Key In Excel

1. Click File > Options to go the Excel Options dialog.

2. In the Excel Options dialog box, click Advanced from the left pane, and in the right list box, under the Editing options section, uncheck After pressing Enter, move selection, see screenshot:



3. And then click OK button, from now on, when you enter the content into a cell and press Enter key, the input cell is still selected but not move.

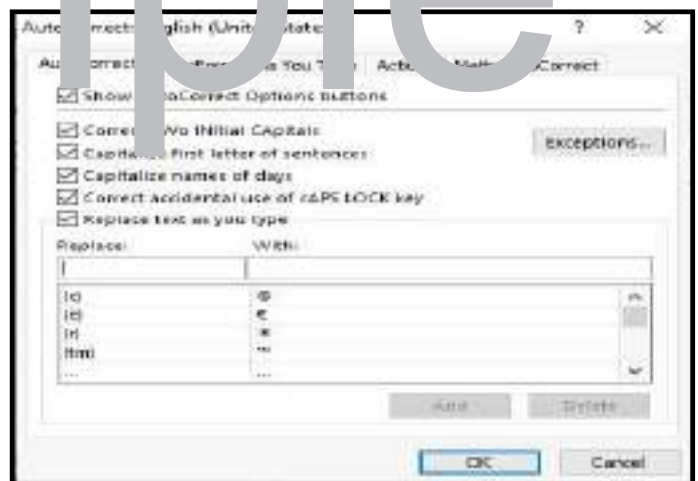
In Excel, you can also use shortcut keys to solve this task.

After entering the content, please press Ctrl +

Enter keys together instead of just Enter key, and you can see the entered cell is still selected.

II) Long Phrases Shortcuts

Click File > Options > Proofing > AutoCorrect Options



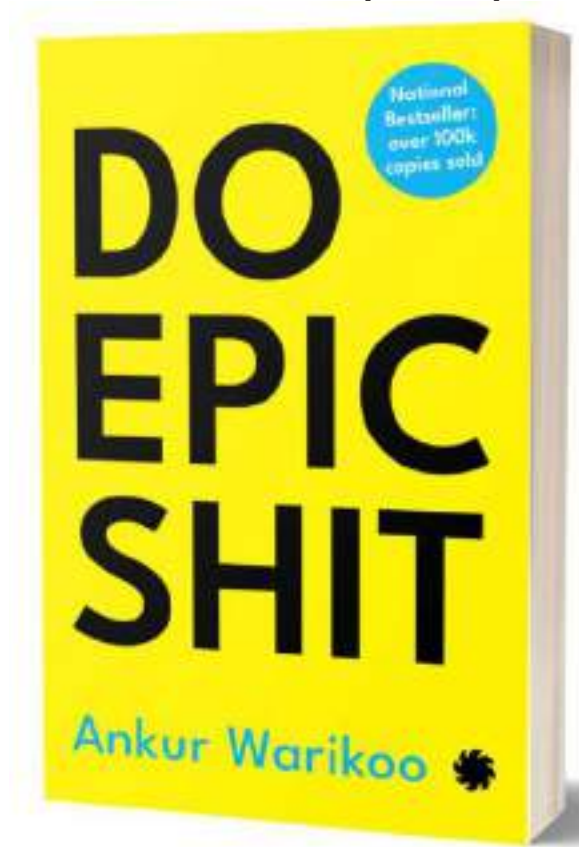
3. Such as You want to auto correct bcoz as because so You will mention bcoz in replace column and because in with column and then click OK button in the above screen .From now onwards, when you enter bcoz and press space in any excel sheet than it will be automatically replace with because

4. It can be used as Auto correction or abbreviations to be converted in full forms or as proof reader also



Thoughts from the Book – Do Epic Shit

Compiled by: CA. CS. Hemlata Dewnani



We know ourselves through our thoughts. But we know others through their actions.

Success and failure were merely output. What you carry on your heart to reach that destination is conclusive.

Don't set targets. Set habits!

Curiosity has created more opportunities than hard work ever will.

The key to having more opportunities in life is to give yourself enough opportunity to get curious.

Targets are the enemy of habits. The more we get the process right, the closer we get to the target.

Set your life in such a manner that you can measure this progress.

Even a tiny important in your productivity will yield results over time.

Persistent efforts are a habit.

Sit on as many chairs as you can before you find the one chair on which you feel you belong.

If you don't ask, the answer is always no.

There is temporary discomfort in doing the unconventional. There is permanent discomfort in living life as a template.

Build a team so strong that someone from the outside doesn't know who the boss is. Moving out doesn't mean quitting what you have. It means giving yourself space to explore other things.

Time goes away and leaves us with only one of these two things: regret or results.

Our emotions & feelings are temporary; we think of them as permanent.

We have just one life but we don't need to be one person, be an entrepreneur, sell painting on Instagram, we crave novelty.



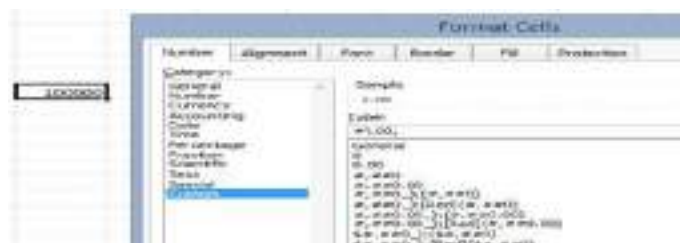
How to convert figures in Thousands, Lakhs and millions (Ten lakhs) in Excel

Compiled by: CA Hitesh Alwani,



1. Select the cells or Entire Sheet you want to convert
2. After selecting click Right click from mouse,
3. Then select "Format Cells",
4. Then from "Number" column select "Custom"
5. Your Cell value remain Same, but "Display", by converting to desired value,

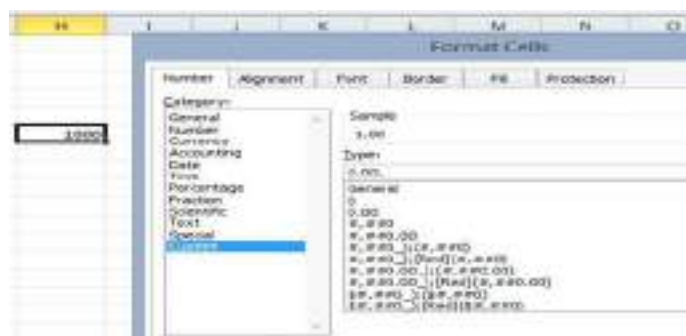
#\,.00, (Zero Point Zero Zero Coma)
See in below screenshot



- A. For convert Rupees "Thousand"
-Type as below
0.00, (Zero Point Zero Zero Coma)

C. For convert Rupees
"Millions/Ten Lakhs"

See in below screenshot



- B. For convert Rupees "Lakhs"
-Type as below

- -Type as below
- #,, (Hash Coma Coma)
- See in below screenshot



Source: Google, \ Purpose: Little effort to easiness of work,
Disclaimer: Prepared for tutorial purpose only.

Event in Images



International Conclave on Forensic Accounting And Fraud Investigation On 2nd And 3rd September, 2022



Entrepreneurs Exhibition-national Women Conference At Ahmedabad On 03.09.2022



Significance of Intellectual Property -
Commercialization / Portfolio



Aayush J. Modi
Advocate

www.ks.theadvisors.com
+91 98250 12241



Workshop on Intellectual Property Rights 5th September 2022 to 10th September 2022-Virtual Mode



VCM on 360 Degree on ESOP On 09.09.2022



Seminar On Foreign Exchange Management (overseas Investment) Rules, 2022 On 10.09.2022



President CA. (Dr.) Debashis Mitra visit Ahmedabad Branch



Celebration of Teacher's Day on 05.09.2022



Visit of Shri Gyanvatsal Swami at Ahmedabad Branch



Meeting with Principal Secretary, Education For Career Counselling



Meeting with Chairman RERA Gujarat

Media Coverage

પ્રભાત

તા. ૪-૯-૨૦૨૨ રવિવાર

આઈસીએઆઈ અને ગુજરાત સરકારનાં iHub વચ્ચે સ્ટાર્ટ અપ ઈકો સિસ્ટમ માટે MoU થયું

૫ ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ) અને ગુજરાત સરકારનાં સ્ટાર્ટઅપ ઈકોસિસ્ટમ સાહસ સહયુક્ત રીતે આજે કરાયેલું. આ પ્રસંગે આઈસીએઆઈનાં વડે



પ્રેસિડેન્ટ સીએ અનિકેત તલાવી, આઈસીએઆઈની કમિટી ઓન એમએસએમઈ અને સ્ટાર્ટ અપના ચેરમેન સીએ પીરજુખાર મહેલવાલા, આઈસીએઆઈનાં સીઈઓ ડી હિરજીભાઈ મહેલવાલા અને આઈસીએઆઈની અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહ ઉપસ્થિત રહ્યા હતાં. આઈસીએઆઈનાં વાર્ષિક પ્રેસિડેન્ટ સીએ અનિકેત તલાવીએ જણાવ્યું હતું કે, કોઈપણ સ્ટાર્ટ અપમાં ચાર્ટર્ડ એકાઉન્ટન્ટ્સનો અગત્યનો રોલ હોય છે. આઈસીએઆઈ અને સહયુક્ત આ જોડાણ આરતમાં ઈન્વેસ્ટમેન્ટ

વેબમાં સ્ટાર્ટ અપ ઈકો સિસ્ટમનું નિર્માણ થશે, તેમ સીએ અનિકેત તલાવીએ ઉમેર્યું હતું. આ પ્રસંગે આઈસીએઆઈની કમિટી ઓન એમએસએમઈ અને સ્ટાર્ટ અપના ચેરમેન સીએ પીરજુખાર મહેલવાલાએ જણાવ્યું હતું કે, આજથી ૪૮ વર્ષ પહેલાં ભારતમાં એકાઉન્ટન્ટ્સ જેટલા સ્ટાર્ટ અપના અંદાજે ૨૦,૦૦૦ જેટલા સ્ટાર્ટ અપના હતાં, જે આજે ૧૦,૦૦,૦૦૦ થઈ ગયા છે. આજે દેશમાં ૧૫૦ જેટલા સ્ટાર્ટ અપના છે કે જે ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વડે છે. સીએ જો સ્ટાર્ટ અપમાં મુખ્ય ભુમિકા ભજવે

તો તે સ્ટાર્ટ અપ ૧૦૦ ટકા સફળ થાય છે.

આઈસીએઆઈએ દેશમાં ચાર્ટર્ડ એકાઉન્ટન્ટ્સનાં ૧૦ ઈક્યુમેશન સેન્ટર્સ ખોલ્યા છે. આઈસીએઆઈ સ્ટાર્ટ અપના ઈકો સિસ્ટમને વેગ મળશે.

આઈસીએઆઈનાં સીઈઓ ડી હિરજીભાઈ મહેલવાલાએ જણાવ્યું હતું કે આઈસીએઆઈ સ્ટાર્ટ અપને મદદ કરે છે. સ્ટાર્ટ અપને વિવિધ તબક્કાઓમાં મેન્ટરિંગ, ફાઇનાન્સ વગેરેની જરૂરી રહે છે. આઈસીએઆઈ સ્ટાર્ટ અપના જોડાણ માધ્યમથી સહાય થશે.

ચાર્ટર્ડ એકાઉન્ટન્ટ્સ પણ ભારત સ્ટાર્ટ અપને સિસ્ટી અને તે જરૂરી છે. આ જોડાણથી ઉદ્યોગ સાહસિકતા વિકાસનું સંવર્ધન, ખિસ્સે સ મેન્ટરશીપ, ઈન્વેસ્ટીમેન્ટ્સ વગેરેનો સહયોગ મળી શકે.

આઈસીએઆઈની અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહે આ પ્રસંગે જણાવ્યું હતું કે, આઈસીએઆઈ અને આઈસીએઆઈનાં નોંધપેશા ઈન્વેસ્ટર્સ કે મેન્ટર્સ અને તરફથી સ્ટાર્ટઅપ કંપની કે મેન્ટરશીપ ઈન્વેસ્ટમેન્ટ ભાગ થઈ શકે.

આઈસીએઆઈનાં ચેરપર્સન આઈસીએઆઈનાં સીઈઓ ડી હિરજીભાઈ મહેલવાલાએ પૂર્વે જણાવ્યાં અવશે, તેમ સીએ બિશન શાહે ઉમેર્યું હતું.

JAI HIND - AHMEDABAD

08 MONDAY • 5-9-2022

સ્ટાર્ટ અપ ઈકો સિસ્ટમ માટે આઈસીએઆઈ અને આઈસીએઆઈ વચ્ચે કરાર થયા

અમદાવાદ, તા. ૪



૫ ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ) અને ગુજરાત સરકારના સ્ટાર્ટઅપ ઈકોસિસ્ટમ સાહસ આઈસીએઆઈ વચ્ચે આજે યોજાયેલું થયું હતું. આ પ્રસંગે આઈસીએઆઈના વાર્ષિક

પ્રેસિડેન્ટ સીએ અનિકેત તલાવી, આઈસીએઆઈની કમિટી ઓન એમએસએમઈ અને સ્ટાર્ટ અપના ચેરમેન સીએ પીરજુખાર મહેલવાલા, આઈસીએઆઈના સીઈઓ ડી હિરજીભાઈ મહેલવાલા અને આઈસીએઆઈના અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહ ઉપસ્થિત રહ્યા હતા. આઈસીએઆઈના વાર્ષિક પ્રેસિડેન્ટ સીએ અનિકેત તલાવીએ જણાવ્યું હતું કે, કોઈપણ સ્ટાર્ટ અપમાં ચાર્ટર્ડ એકાઉન્ટન્ટ્સનો અગત્યનો રોલ હોય છે. આઈસીએઆઈ અને આઈસીએઆઈના જોડાણ ભારતમાં ઈન્વેસ્ટમેન્ટ ઈકોસિસ્ટમ, ઉદ્યોગ સાહસિકતા અને સ્ટાર્ટ અપના વિસ્તરણમાં અગત્યનો ભાગ ભજવશે.

City AhmedabadMirror

Sunday, September 4, 2022

5

ICAI, iHub sign MoU to aid CAs

Aim is to encourage CAs to contribute expertise to start-ups

Ahmedabad Mirror Bureau
ahmedabad@ahmedabadmirror.com

THE Ahmedabad Mirror

The Institute of Chartered Accountants of India (ICAI) and iHub, the state's start-up ecosystem organisation, signed a Memorandum of Understanding (MoU) to give boost to dynamic CAs to develop their careers as start-ups. Hiranmay Mahanta, CEO, iHub stated that entrepreneurship lies in the DNA of Indians. "Government is supporting the new ideas of young

innovation and start-ups wholeheartedly. The process to have a successful start-up lies from seed to market. In this situation, CAs can be of great help in providing insight on valuation, entry and exit issues in market, new technologies to be adopted, implementing an financing," Mahanta said.

Asmita Talwar, ICAI president, said the role of CAs in start-up is valuable. "This MoU will play a vital role in the investment eco-system in India and the development of start-ups. CAs too will be motivated with this opportunity," Talwar said.

દિવ્ય ભાસ્કર, અમદાવાદ, રવિવાર, ૪ સપ્ટેમ્બર, ૨૦૨૨

CAને ઉદ્યોગ સાહસિક બનાવવા ICAI-આઈસીએઆઈ વચ્ચે એમઓયુ

એમજીકેસીસિસ્ટર | અમદાવાદ

ચાર્ટર્ડ એકાઉન્ટન્ટ્સને પણ ઉદ્યોગ સાહસિક બનાવવા પ્રોત્સાહન મળે તે માટે ખાસ ૫ ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (ICAI) અને iHub વચ્ચે MoU કરાયા છે. ICAIના વાર્ષિક પ્રેસિડેન્ટ સીએ અનિકેત તલાવીએ જણાવ્યું કે, કોઈ પણ સ્ટાર્ટઅપમાં ચાર્ટર્ડ એકાઉન્ટન્ટ્સનો અગત્યનો રોલ હોય છે. આઈસીએઆઈ અને આઈસીએઆઈના જોડાણ ભારતમાં

ઈન્વેસ્ટમેન્ટ ઈકો સિસ્ટમ, ઉદ્યોગ સાહસિકતા અને સ્ટાર્ટઅપના વિસ્તરણમાં અગત્યનો ભાગ ભજવશે. આઈસીએઆઈએ દેશમાં ચાર્ટર્ડ એકાઉન્ટન્ટ્સનાં ૧૦ ઈક્યુમેશન સેન્ટર્સ ખોલ્યા છે.

આઈસીએઆઈના સીઈઓ હિરજીભાઈ મહેલવાલાએ જણાવ્યું હતું કે, આઈસીએઆઈ સ્ટાર્ટઅપને મદદ કરે છે. સ્ટાર્ટઅપને વિવિધ તબક્કાઓમાં મેન્ટરિંગ, ફાઇનાન્સ વગેરેની જરૂરી રહે છે. સીએ સ્ટાર્ટઅપનો સિસ્ટી અને તે જરૂરી છે.

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વેસ્ટર્ન ટાઇમ્સ

6/9/2022 Ahmedabad 7

આઈસીએઆઈ અને ગુજરાત સરકારના iHub વચ્ચે સ્ટાર્ટ અપ ઇકો સિસ્ટમ માટે MoU થયા

[illegible][illegible]

અંદેશ

WEDNESDAY 7.09.2022

ICAI અમદાવાદ બ્રાન્ચે વિમેન કોલેજ્સ યોજી

સિદ્ધી (કાશ) : ૫ ઈન્ચિટકાનું એક ચાર્ડ બ્રોડગેટ-નું સ્થાનિક દિનિયા (બારીકીએબારી)ની નમદાવાદ પ્રાન્થ દ્વારા એક દિવસની નેશનલ વિમેન કોન્ફ-નાનું આયોજન કરવામાં આવ્યું હતું. આ પ્રસંગે નમદાવાદ પ્રાન્થનાં ચેરપર્સન અને કોન્ફ-ના કાયદેકર સ્ત્રીએ પ્રિથમ કક્ષ, ચાર્ડ ચેરપર્સન અને કોન્ફ-સ સ્ત્રી કોર્મીટિવેર

સીએ (પી) અજિયો
સીએ નીરવ અગવાલ
આઈસીએ આઈની
અમરપાટ જાન
દાસ આયોજિત
નેશનલ રિમેન
કોર્કર-નર્મ્મા થાર્ટ
એક્સિટ-ટર માટે
વ્યવસ્થાથી તમે
વિષય પર મુંબઈના
આકાંક્ષા મિત્રના અ
પેનલ ડિસ્કશનમાં ભા
મહેતા દાસા સોશિય

સાચી કોન્ફરન્સ કો-ઓર્ડિનેટર અને સક્રિય
સહિતના હોદ્દાઓ ઉપસ્થિત રહ્યા હતા.



સીએ પીસિ સાવવા, નવી દિલીનં સીએ
ને અમદાવાદનાં ડો પ્રિવેન્ટ હેલ્થવાઇઝ
મ લીધો હતો. આ કોન્ફરન્સનાં ડો બિજલ
મ પીડિયા, અમદાવાદનાં ડો દુરિ શાહ

દારા કોમ્યુનિકેશન
 અને સોલ્ટ રિસર્ચ
 વિષયો પર ચર્ચા
 કરવામાં આવી હતી.
 અમદાવાદમાં વિશ્વ
 આચાર્ય અને મુખી
 નંદી લંબની દ્વારા
 પોલિથેન બુથિંગનું
 સેશન પણ સંભાળ
 આવ્યું હતું. એક
 દિવસની નેશનલ
 વિમેન કોન્ફરન્સમાં
 ટેલેન્ડ હાઉસેશન-સે
 ક્રમમાં પણ યોજાશે
 હતો. જેમાં સરખાઈને
 પાર્ટીસીપેશન અને
 પાર્ટીસીપેશન કોલેસ
 આપવામાં આવ્યા હતાં.
 આઈસીએ આઈની
 અમદાવાદ પ્રાન્થ
 દ્વારા વિમેન્સ સીએ
 આઈસીએનું પદસેન
 પણ સંભાળવા આવ્યું
 હતું. આઈસીએઆઈની
 અમદાવાદ પ્રાન્થ
 દ્વારા તાજેતરમાં
 કોમનવેલ્થ ગેમ્સમાં
 ભાગ લેતી ભારતીય
 ટીમનિર્માણ કરવામાં
 સીએ પ્રજા સોલનું
 સંભાળ કરવામાં
 આવ્યું હતું અને આઈસી
 એન સીએ પૂર્વેન
 પણ સંભાળવામાં
 આવ્યા હતાં.

6 Suryakal Daily, Tuesday, Dec 8, September, 2022

આઈસીએઆઈ અને ગુજરાત સરકારના iHul વચ્ચે સ્ટાર્ટ અપ ઈકો સિસ્ટમ માટે MoU થયું

1000

[illegible][illegible][illegible]**SATELITE SAMACHAR Daily**

07-09-2022, Wednesday

આઈસીએઆઈ અમદાવાદ બ્રાન્ચ દ્વારા
નેશનલ વિમેન કોન્ફરન્સનું આયોજન

[illegible]

જો કોઈ કોઈક વિષયો પર જ્યાં સ્નેહમાં અગ્રી હતી, એમ કાલકાંડે મુશ્કેલીના અવાજો અને મુશ્કેલીઓ સંઘર્ષો દ્વારા ઓછી થઈ ગઈ હતી. એક પછી એક જ્યાં જ્યાં સ્નેહ પાછો આવ્યો હતો, એમ કોઈક સ્નેહના સંઘર્ષો દ્વારા ઓછી થઈ ગઈ હતી. એક પછી એક જ્યાં જ્યાં સ્નેહ પાછો આવ્યો હતો, એમ કોઈક સ્નેહના સંઘર્ષો દ્વારા ઓછી થઈ ગઈ હતી. એક પછી એક જ્યાં જ્યાં સ્નેહ પાછો આવ્યો હતો, એમ કોઈક સ્નેહના સંઘર્ષો દ્વારા ઓછી થઈ ગઈ હતી.

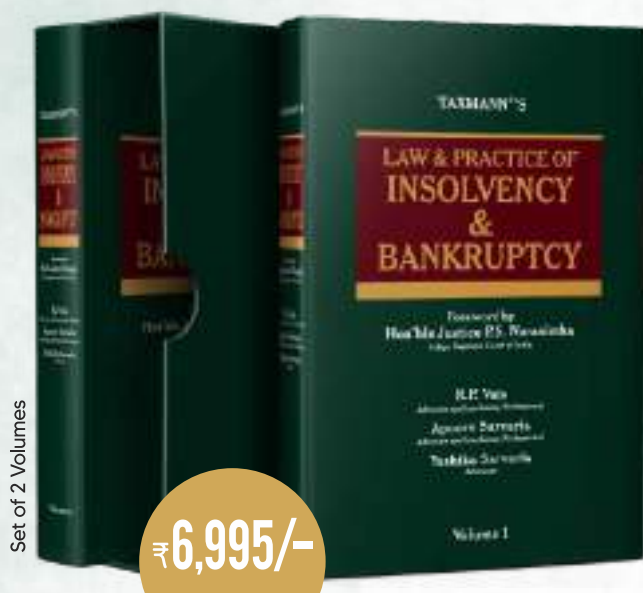
પાસન પણ એજવમાં અલ્પ, એ
દેવેજ દરમ્મો વિષેન સૂચેતરો કેસ
શો કુશલમાં આગળ પડેલો, તેમ
વિશીષ અને પાસીયમાં પોલન
કલિષ્ઠ દાંડોચમાં આવી રહી
આઈ સીએઆઈની અધિકારી
જાન્ય તરો તજીતરમાં સેમનન
વેઈજમાં આજ વર્ષેન અમર
પ્રતિનિધીય કરનાર સૂચેતર
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અમરનનનન અલગ અલગ

આઈસીએઆઈ અમદાવાદ બ્રાન્ચ દ્વારા
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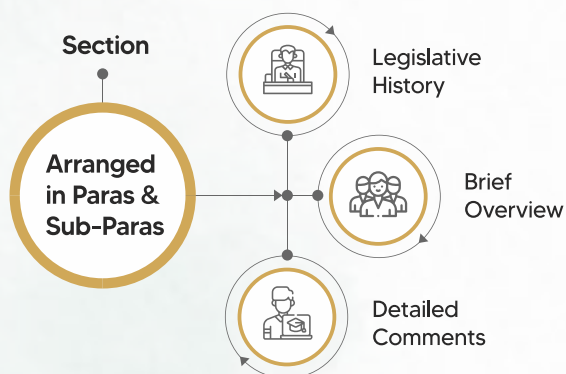
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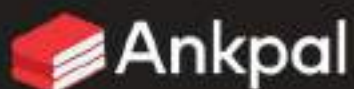
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BENEFITS OF HEALTH INSURANCE

- ➔ Protection against a wide range of important illnesses
- ➔ Choice of health coverage
- ➔ No premium increases during the policy term, even if your health situation changes
- ➔ Long-term coverage that will keep you covered even as you become older
- ➔ Large hospital network



WHAT'S COVERED

- ➔ Expenses for in-patient hospitalization
- ➔ Pre-existing conditions
- ➔ Expenses incurred before to and after admission to the hospital
- ➔ Charges for ambulances
- ➔ Coverage for maternity or new-born babies
- ➔ Preventive health examinations

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