



MONTHLY E-NEWSLETTER JUNE 2023





The Institute of Chartered Accountants of India (Set up by an Act of Parliament) Email : nagpur@icai.org I Website : www.nagpuricai.org



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Chairperson's Message

Dear Professional Colleagues,

"All the power is within you. You can do anything if you believe in yourself"

The above quote aptly fits in today's economic scenario, where a CA is expected to be diligent, all informed and thoroughly knowledgeable while performing his professional engagements. The challenges are increasing manifold with more attention being given on works performed by we professionals by all Government agencies.

The need thus for all of us now is "Learn-Update-Apply" and then again "Learn-Update-Apply" and this cycle goes on. To update the members on all latest amendments, Nagpur Branch of ICAI is organizing continuous programs for the benefit of all.

With the advent of June, focus and priority shifts to filing of personal income tax returns whose due date is 31st July'23.1 believe that all Members are thoroughly engaged in their works and I wish all the best to all members for completion of tasks within the due date.

June month was dedicated specifically for the budding Chartered Accountant Students and a Mega CA Students Conference was held on 16^{th} & 17^{th} June'23 wherein more than 700 CA Students participated and it was a great learning session for all. The Conference was glittering with the presence of Hon. Union Minister for Road Transport and Highways,

Govt of India Shri Nitin ji Gadkari who inaugurated this CA Students Conference and Shri Ajay ji Sancheti, Former Member of Parliament, Rajya Sabha who graced the closing ceremony. "CA's are pillars of Indian Economy" said Shri Nitin Gadkari on the occasion. There words of wisdom for the CA Students would certainly be helpful in laying a foundation of their bright future tomorrow. The Mega CA Students Conference was graced by our own Hon. CA Jaydeep Shah, Past President, ICAI, CA Prafulla Chhajed, Past President, ICAI, Central Council Members - CA Mangesh Kinare, CA Piyush Chhajed, CA Umesh Sharma, CA Durgesh Kabra, Regional Council Members – CAArpit Kabra, Chairman WIRC, CA Pinki Kedia, WIRC Wicasa Chairperson, CA Hrudiyesh Pankhaniya and our own CA Abhijit Kelkar. There were interesting sessions and great CA Student Speakers coming from all over the country. It was a great conference indeed and a great learning experience for the CA Students. Holding CA Students National talent Search contest organized by SSEB (Students Skill Enrichment Board) was another interesting event for the students.

A very important need of the hour seminar on Impact of Recent amendment in PMLA on profession was organized by Committee on Commercial laws, Economic advisory & NPO Cooperative, ICAI and hosted by Nagpur Branch of ICAI with expert speakers like CA Uday Kulkarni from Satara & CA Mangesh Kinare, CCM. The importance of fitness through Yoga day was celebrated on 21st June – International Yoga Day and members at large were greatly benefitted.

I recognize, congratulate and thank CA Rahul Sharma & CA Nitin Agrawal for their articles on Interpretation and construction: Rules and Basics for Preparation of Project report. Really good knowledgeable articles which will benefit all of you.

My sincere appeal to all members to kindly come forward for contributing articles / works of talent to be included in future issues of Newsletter.

I place on record sincere thanks to Newsletter Sponsorer SIDBI for their continued support at all times.

I would like to conclude by quoting-

"When you wish good for others, good things come back to you. This is the law of nature"

Stay happy, blessed and be healthy always.

Warm regards

Professionally yours

CA Sanjay MAgrawal Chairperson Editor in Chief





CA. Amrita Bagdia

"The starting point of all achievement is DESIRE"

Unless you aspire for or dream for or aim for; things appear really difficult to be achieved.We need to desire for to achieve our dreams.

With the scorching heat continuing at the start of June and good rains coming in the second half of June month, a lot more is expected from Chartered Accountants in the month of July'23. With the new Income tax forms being rolled out, due professional care needs to be taken before filing the Income tax returns.

With Artificial Intelligence gaining its roots, we professionals need to be very careful and attentive before finalization of ITR as well as Income tax audits this year. Obtaining proper engagement letter, drafting of audit program, compliance checking, following of auditing and assurance standards along with

Joint Editors Message

compliance of accounting standards, obtaining MRL and finally preparation of Financial Statements while making appropriate disclosures needs to be followed in true spirit.

Nagpur Branch of ICAI is continuously organizing events for the updation and benefit of members and students. June month being devoted specifically for students and an excellent Mega CA Students conference with participation of 724 students was amazing. The presence of Hon. Nitin ji Gadkari, Hon. Union Minister for Road Transport and Highways and his advice to the future CA's of tomorrow was worth listening. Presence of Galaxy of CCM's & RCM's along with Star Student Speakers from all over the country made this conference a big success.

Nagpur Branch under the able leadership of Chairperson CA Sanjay M Agrawal along with the



CA. Palkesh Khandelwal

enthusiastic Managing Committee Members are taking every effort to organize programs / do activities for the benefit of members and students at large.

We appeal all respected members to kindly contribute articles / share your art work or any other talent for publication in Nagpur Branch Newsletter.

We wish a very happy audit season to all professional brothers and sisters.

Warm regards

CAAmrita Bagdia CA Palkesh Khandelwal





Basics for Preparation of Project Report CA. Nitin Agrawal

I. Need for Project Report:

Project is an exercise in future projections, based on certain assumptions, prepared by the promoters. These are presented in the form of projected profitability, projected cash flow & projected balance sheet. The projection in the project report submitted is further subject to detailed appraisal by the lending institutions. These institutions have their own lending technique to evaluate the viability of the project before committing their funds. They may not take the entire information on their face value. They would like to be satisfied on:

- Whether promoters can manage the unit - Promoter's Background
- II. Whether products can be manufactured - Technical Feasibility
- III. Whether products can be soldMarket Feasibility
- IV. How it contributes benefit to the society Economic

Feasibility

V. Whether project can make profit - Financial Feasibility

I. Promoter's background:

- a) No yardstick to measure.
- b) Reliance is placed on the factors like:
 - Past track record.
 - Business experience (especially in the proposed activity)
 - Performance of the associate concern.
 - Bankers Report.
 - Financial Resources.
 - Existing organizational setup & degree of professionalism.
- c) Even though the reliance is placed on the above factors, it does not guarantee the success of the unit, as there are many other factors

affecting the project, which are beyond one's control.

II. Technical Feasibility:

One of the most important appraisals of the project. -It determines the aspects like-

- a) Capacity
- b) Product Mix
- c) Manufacturing Process
- d) Technical Know-how
- e) Raw Material requirement & Sources (Indigenous & imported)
- f) Location & Site
- g) Building
- h) Plant & Machinery
- i) Manpower Requirement
- j) Power Requirement
- k) Other utilities
- I) Effluent disposal
- m) Transport



III. Market Feasibility:

- a) Products & its use
- b) Demand projection & extent of competition
- c) Adequacy of marketing infrastructure- Distribution network
- d) Demand-supply gap (specially in large projects)
- e) Whether ancillary unit or not
- f) Industrial products or consumer products
- g) Nature & status of the user industries

IV. Economic Feasibility (Social Cost Benefit Analysis) (Specially for medium & large projects.):

- a) Foreign exchange income & outgo
- b) Employment of local people
- c) Contribution to exchequer in terms of payment of duties & taxes
- d) Exploitation of local resources
- e) Development of ancillary units
- f) Impact on environment.

V. Financial Feasibility:

a) Determination of project cost.]

- b) Scheme of finance.
- c) Appraisal of financial projections.
 - Profitability Estimate
 - Cash Flow Statement
 - Projected Balance Sheet
- V.a) Determination of project cost.
 - Investment in the following are considered in this head:
 - i) Land & Site development
 - ii) Building
 - iii)Plant & Machinery
 - iv)Electric Installation
 - v) Technical know-how fees
 - vi)Other assets
 - vii)Preliminary expenses
 - viii)Preoperative expenses
 - ix)Contingencies
 - x) = Capital cost (i to ix)
 - xi)Margin for working Capital
 - xii)=Total Cost (x+xi)

Estimation of Project Cost is very important as the same is required to be funded from Long Term Sources only.

V.b) Scheme of Finance:

- Various alternatives are available to the promoters

to finance the project like:

- i) Equity
- ii) Term Ioan (Financial Institutions/Banks)
- iii) State incentives
- iv) Deferred payment scheme
- v) Unsecured loans & deposits (Subordinate character)
- vi) Internal accruals

(According to the repayment capacity & projected profit generation by the unit, financial structuring is done.)

- Criteria normally applied while determining the financial pattern:

- i) Debt Equity Norms
 - a) -Formula: Long term debt/Equity
 - b) -Normally accepted D/E ratio is between 2:1 to 1:1
 - c) -For mega project this ratio may be 3:1 to 4:1
- ii) Margin concept- Margin on fixed assets
- iii) Equity Quasi Equity
- iv) Promoters capacity to bring equity

- Ratio's to be kept in mind:

- i) PROFITABILITY RATIO
 - a) Raw material to Sales



Imported : Indigenous

- b) Power to Sales
- c) Labour to Sales
- d) Gross profit to Sales
- e) Net Profit to Sales
- f) Sensitivity Analysis (Very Important)

(Compare with Industry Average, if possible (medium & large))

II) BREAK EVEN ANALYSIS = Fixed Expenses/Sales – Variable Exp.

- a) Analyzing fixed & variable expenses is very important.
- b) Calculate at what capacity utilization, the unit achieve BEP.
- c) Whether unit can perform above BEP
- d) Higher the BEP as % of Capacity:Higher the risk
- e) Suggestion to convert fixed expenses in to variable expenses.

III. Cash Flow Analysis

- Shows the movement of funds at different points of time indicating:
 - i) Sources of funds:a) LongTermb) ShortTerm
 - ii) Utilization of funds:
 - a) LongTerm
 - b) ShortTerm

- iii) Net surplus (i-ii)
- iv) Opening Balance
- v) Closing Balance
- Ascertain whether long term sources are used for long term uses.
- It helps in ascertaining the mismatch between inflow & outflow.

IV. Debt Service Coverage Ratio =

PAT + DEP. + INT. ON TERM LOAN INT. ON TERM LOAN + INSTALLMENT OF T.L.

ie number of times that the cash accruals for a year would exceed installment payable on term loan & its interest in that year.

- Normally Accepted is 2 because profits have to be available for other obligations too, such as routine addition to fixed assets, working capital margin & reasonable withdrawals for promoters' maintenance.
- Below 1.5 proposal is considered risky & likely to be rejected OR Term Loan component may be reduced
- Above 2 More comfortable (Higher DSCR may reduce term loan repayment period)

V. Pay Back Period

- A statement to measure the time

within which the initial investment in the project is recovered.

- A very simple & important financial tool.
- Lower the payback period, higher the safety.
- Good yardstick in the present fast changing technology scenario.
- It does not consider the time value of money at different period. This drawback can be met by discounting the future cash flow.

VI) Current ratio

- It is very useful for assessment of working capital loan
- Normally accepted ratio is 1.33
- It is calculated by dividing the current assets by current liabilities.
- Liability due within a period of one year is treated as current liability.

Other aspects:

- SWOTANALYSIS
- Credit Rating by Institutions/Banks
- Impact of tax incentives declared by government.
- Negotiation with Bank
 - I Apply well in advance
 - I Do not depend on one bank
 - I Improve credit rating.





Interpretation and Construction : Rules CA. Rahul Sharma

Interpretation: The word is originated from Latin term "interpretari' which means to explain, expound, understand, or to translate. Interpretation is process of explaining any text or anything in written form. This is actually to find out true meaning of the language which is used in the statute. According to Salmond "Interpretation" is a process by which the court seeks to ascertain the meaning of the legislature through the medium of authoritative forms in which it is expressed.

It is done because the objective of court is not only merely to read the law but is also to apply it in a meaningful manner to suit from case to case.

Construction: it is a process of drawing conclusions of the subjects which are beyond the direct expression of the text. The courts draw findings after analyzing the meaning of the words used in the texts or the statutes. This is process of legal

expositions.

Why Interpretation is done: It is done due to Imperfection of language, Language may not signify intention, Multiple interpretation are offered, Changes in circumstances after enactment of law, Area under question is not covered by law, drafting errors and finally incomplete rules and regulations.

Rules of Interpretation

According to Keeton, function of judges related to interpretation includes:

- **Firstly,** To decide the exact meaning of the legislature
- **Secondly,** Must find out the real intention of the legislature with which they have used those words

Literal Or Grammatical Rule: The words used in text are to be given or interpreted in their natural or ordinary meaning. It is one of the rules in which grammatical meaning of the word or phrase is used and this rule is also called the grammatical rule of interpretation. It is the safest rule of interpretation of statutes because the intention of legislature is deduced from word and language used. Rule is based on the legal maxim "Verbis legis non est recelendum" which means from word of law there is no departure. The reason of maxim is that the Parliament, as the supreme law making body should know what it intends in the statute.

Sometimes the **popular meaning** of the word may not be the natural meaning, in those cases natural meaning has to be referred. General words are to be given common ans popular meaning and not technical meaning, on the contrary technical words are to be given technical meaning and not common meaning.



How Literal Rule of Interpretation has to be given effect:

Firstly, the court will identify the natural, ordinary or popular meaning of that word.

Secondly, the court will check whether:

- Does interpretation creates some absurdity?
- Does it solve the purpose of statute?
- Is interpretation contrary to the object of statute?

If the literal interpretation creates some absurdity then the court may deviate from the rule of literal interpretation and apply another rule.

Case Laws:

I. Municipal Board Vs. State Transport Authority, Rajasthan

Decision

The Hon'ble Court held that since the language of the statute is plain and unambiguious equitable consideration are out of place and clear grammatical meaning of the statute stand out

2. R. Vs Harris (1936) 7C & P446

Decision

Biting of nose does not mean stab

cut or wound hence defendant is not guilty

3. Motipur Zamindari Pvt. Co. Ltd.Vs.State of Bihar

Decision

Argued – Sugarcane satisfies all the necessary condition to become green vegetable as per dictionary meaning. Argument rejected and held sugarcane will come in Bihar Sales Tax .Vegetable are something which are used in lunch and dinner.

Advantage of Literal Rules:

- · It enables understanding
- · Intention of the legislature to create is simple and unambiguous
- · It respect the supremacy of legislature (Parliament)
- · Law becomes predictable

Disadvantages of Literal Rule of Interpretation:

- Rule cannot be applied in every situation and circumstances
- May lead to unreasonable decision making power
- Language has it's own shortcomings which this rule not addresses

Golden Rule of Interpretation:

This rules solves all the problems of interpretation that is why it is called golden rule. It is also known as Modifying rule of interpretation and British Rule of Interpretation. **This** rule modifies the literal rule of interpretation when literal interpretation suffers from absurdity, inconvenience or injustice. The golden rule modifies the meaning of such words to such an extent to prevent such consequences by removing the absurdity, hardship, injustice and evasion from the word.

The external manifestation of the underlying law which is the which is interpreted from reading between the lines projects the true intent of the legislature.

I. Case Law: BeckeVs Smith

Decision

The wordings of the law which are unambiguous and plain nature should be constructed in their regular sense even though, if their assessment it is absurd or promotes injustice.

II. Case Law: GaryVs Pearson

Decision

The ordinary derivative and the grammatical construction of the law should be abided by in the first instance unless there is any absurdity or repugnancy due to which it is necessary to modify the ordinary understanding of the words

III.Case Law:Woodward Vs Watts

Decision



Justice Crompton expressed his doubts regarding this rule and opined that the legislature must have enacted the legislation with a particular intent which may be destroyed if the court reinterpret it due to some absurdity which defeats the whole purpose of enactment

IV. Case Law : Free Lanka Insurance Co. Ltd.Vs Panasinghe

Decision

If a prisoner escape from prison due to fire accident, then he did not commit a felony under the statute as the act was committed to save life and not to escape.

V. Case Law : Bedford Vs Bedford (1935)

Decision

When a son murdered his mother, his descendents were deprived of the lady. Held no person should be allowed to take profit from a crime.

VI. Case Law :Lee Vs Knapp (1967)

Decision

A person was required to stop and furnish the particulars in case of an accident under traffic act 1960. Stoppage for few moments is not sufficient compliance – Stoppage means stoppage for a reasonable time to give information.

VII. Case Law: Karnail Singh Vs. Mahendra Kaur

Decision

Father made will in favour of his three sons. One of them died before the death of father. Held property shall belong to widow of dead son – father could have change his will if he wanted before his death.

As per Lord Granworth LC, this is a "Cardinal Rule" which is a rule based on common sense which is as strong as can be.

Three basic rules as elucidated by GW Paton, are :-

- Whatever the result, if the meaning of the wording of law is plain then they should be applied as per literal rule.
- Unless there is any ambiguity or absurdity in the wordings of the law, the ordinary sense of the law should be resorted to as per the golden rule.
- The general policy or intention of the statute must be considered and eliminate the evil which was directed as per Mischief Rule.

Mischief Rule of Interpretation:

This rule of interpretation is also known as – Rule of beneficial Construction, Heydon's Rule and Purposive Construction.

Originally the rule of mischief was developed in **Heydon's case**

(1584). It was held that there are four hthings which have to be followed for true and sure interpretation of all statute in general, which are –

- What was the common law before the making of an act.
- What was the mischief for which the present statute was enacted.
- What remedy did the parliament sought or had resolved and appointed to cure the disease of commonwealth.
- The true reason of the remedy.

The purpose of an enactment is to suppress the mischief and advance the remedy. India has adopted this rule from English law.

I. Case Law: Smith Vs Huges, 1960WLR 830

Decision:

When an act was passed for placing restriction on soliciting clients by prostitutes – held that though the act was Street Offence Act, 1959 yet soliciting clients through balconies and windows is covered by the act. This is to restrict the mischief.

2. Case Law: Pyare Lal Vs Ram Chandra

Decision:

It was contended that Supari is not a food item and is not covered by Food and Adulteration act. Held that interpretation to restrict the



mischief and advance the remedy is to be assigned to the words – supari is covered under Food adultration act.

3. Case Law: Kanwar Singh Vs. Delhi Administration, AIR 1965 1965 SC 871

Decision:

It was contended that abandoned cattles means cattle for which ownership has been lost. Cattle grazing on street can not be termed as abandoned. Held temporary loss of ownership is sufficient to attract the provisions of the act.

4. Case Law: Regional Provident Fund Commissioner Vs Shri Krishna Manufacturing Co., AIR 1962 SC 1526

Decision:

The segregation of entire factory into four separate units wherein the employee had fallen below 50, argued that PF Act not applies. Held that Mischief rule has to be applied and four units are to be taken as one.

Rule of Harmonious Construction: As per this rule of interpretation, when two or more provisions of the same statute are repugnant to each other, then in such a situation court if possible, will try to construe the provisions in such a manner as to give effect to both the provisions by maintaining harmony between the two. The conflict between two or more statute or two or more than two provisions of the same act must be interpreted in such a manner that should give effect to both the statute and provisions of the same act. In case of conflict in provisions, it is duty of court to let both provisions survive and let both provisions remain in force.

Objective of harmonious construction is to avoid the conflict in provisions by amending them in such a way that they harmonize with each other.

The Supreme Court of India laid down the **main five principles** of the rule of harmonious construction, giving the landmark judgement in the case of **CIT vs Hindustan bulk carriers.** These are :

- It is the duty of the court to avoid the clash between the provisions of a statute by harmonizing them in a way that both the provisions remain in force without any conflict.
- 2. One provision of the statute cannot be used to defeat the other provision of these same acts unless decode doesn't find a way to reconcile the differences between them.
- 3. If it is impossible to reconcile both the provisions in that case

the court must interpret both the provisions in such a way so that both provisions remain in force.

4. While doing the harmonious construction between the provisions of a statute, the court must keep in mind that the interpretation should not reduce the power of one provision and give more power to another provision.

Harmonious construction cannot be used to destroy any statutory provision or to renderits effects.

It can be assumed that if the legislature has intended to give something by one, it would not intend to take it away with the other hand as both the provisions have been framed by the legislature and absorbed the equal force of law. One provision of the same act cannot make the other provision useless. Thus, in no circumstances, the legislature can be expected to contradict itself.

I. Case Law: Shankari Prasad Vs Union of India

Decision

SC held that Article 368 gives the power to parliament to enact the law. But according to article 13, article cannot take away the Fundamental rights given under the constitution of India like right to equality while using it's power under article 368.



2. Case Law: Ishwari Khaitan Sugar Mills Vs State of Uttar Pradesh

Decision

State Government wanted to acquire sugar industry. It was contended that sugar industries cannot be acquired since these are already under control of Union Government. SC held that power of acquisition was not occupied by Union under Industries (Development and Regulation) Act, 1951. The State has separate power under entry 42 List III

3. Case Law: M.S.M. Sharma Vs Krishna Sinha, AIR 1959 SC 395

Decision

an editor of a newspaper published the word -for- word record of the proceedings of the Parliament including those portions which were expunged from the record. He was called for the breach of parliamentary privilege.

He contended that he had a fundamental right to speech and expression. It was held by the court that article 19(1)(a) itself talks about reasonable freedom and therefore freedom of speech and expression shall pertain only to those portions which have not been expunged on the record but not beyond that.

Sociological Jurisprudence : Jurists of this school believe that law should be studied in relation to the society, Law can't stay aloof of the society. These jurists concentrate on actual social circumstances which give rise to legal institutions. The main concern of social jurist is to study the effect of law and society on each other. Here law is treated not as command of legislature but an instrument of social progress. Characteristics of social jurisprudence :

- It is more concerned with working of law rather than nature of law. They not consider law as abstract content of authoritative precept rather it is a guide to decision and judicial/administrative process.
- Consider law as social institution which changes, modifies or retains as per experiences.
- · Social purpose and social goals are emphasized.
- Consider legal precepts as a means to satisfy greatest good of the greatest numbers. That means Law should be interpreted in such a way so that judgment of maximum good can be delivered to the society.

Ruscoe Pound (1870 – 1964) was an eminent jurist of this school, He emphasized on interdisciplinary approach to law so that rule of law and life may flow together. He treated law as a means for affecting social control and not believe in the abstract or mechanical application of law. **Pound's Theory of Social Engineering:** According to him the varied interest which law should seek to protect can be classified into three categories:

- **Private Interest:** it include a. Individual Interest (Like Physical Integrity, reputation, freedom of opting, freedom of conscience etc.). Such interest are protected by Law of crime, Constitution and torts etc. b. Interest of domestic relation (Like Husband wife, Parent Children etc.) c. Interest of property (Like succession, testamentary disposition and contractual relations etc.)
- **Public Interest:** Preservation of the state and state as a guardian of social interest etc.
- **Social Interest :** Preservation of Peace, General Health, Security, preservation of morality, conservation of social resources, promotion of human personality etc.

He thus considers law as a means of a developed technique and treats jurisprudence as social engineering.

The ultimate **end (Objective)** of law is to satisfy maximum wants with minimum of friction or confrontation. Law has to reconcile the conflicting interest of individuals in the community and harmonize their inter relations – it was called social engineering.

According to him Law should be interpreted in way to harmonize the conflicting interest in the society and fulfilling expectation to the maximum at the same time.

Circular/Activity







Felicitation of Mr. Brijesh Dixit-Director of Maharashtra Metro Rail

Circular/Activity

















Circular/Activity

















Circular/Activity

















Circular/Activity

















Gist of Past Events Activity for Students - June 2023

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	No. of Partici pants	CPE Hrs
l	03/06/2023	WICASA	Interactive Meet with Chairm Board of Studies	Speaker: CA. Mangesh Kinare, CCM & Chairman BOS,ICAI	ICAI Bhawan	50	
2	11/06/2023	WICASA	CA Students National Talent Searc (Organised by SSEB (Board of Studies Operations)		ICAI Bhawan	20	
3	11/06/2023	WICASA	Elocution Competition CA Students National Talent Searc (Organised by SSEB (Board of Studies Operations)	Judges CA. Ajay Vaswani CA. Trupti Bhattad	ICAI Bhawan	20	
			Pitch deck				
ł	12/06/2023 To 29/06/2023	Training Program	(ICITSS) ITT Course 6th Batch	-	ICAI Bhawan	40	
5	14/06/2023	WICASA	CA Students National Talent Searc (Organised by SSEB (Board of Studies Operations)	Judges: CA. Ajay Vaswani CA. TruptBhattad	ICAI Bhawan	20	
			Pitch deck				
6	14/06/2023	WICASA	Interactive Meet with Chairman WIRC	Speaker: CA. Arpit Kabra Chairman WIRC of ICAI	ICAI Bhawan	60	
7	15/06/2023	WICASA	Interactive Meet with CCM & Vice Chairman Direct Tax Committee o ICAI	Speaker:	ICAI Bhawan	40	
8	16/06/2023 To 17/06/2023	WICASA	Mega CA Students Conference	Chief Guest: CA. Nitin Gadkari Minister for Road Transport and highways Govt. of India	Vanamati Auditorium Nagpur	724	
				ChiefGuest-Valedictory Session : Shri Ajay Sancheti Former Member of Parliament (Rajyasabha)			
				Gust of Hon. : CA. Jaydeep Shah Past President, ICAI			
				Special Session Chairperson: CA. Mangesh Kinare CCM, Conference Chairperson & Chairperson SSEB Board of Studiesoperations, ICAI			
				Special Session Speakers CA. Arpit Kabra Chairman WIRC CA. Prafulla Chhajed Past President, ICAI			
				Motivational Session Speakers: CA. Hemant Jain CA. Yashwant Mangal CA. Ujjwal Gadhvi CA. Banwar Borana			
				Technical Session Chairpersons: CA. Piyush Chhajed CCM Adv. Vijay Kumar Jhalani. CA. Umesh Sharma, CCM & Conference Director CA. Durgesh Kabra CCM			
9	20/06/2023 To 05/07/2023	Training Program	(ICITSS) OC Course 5 th Batch	-	ICAI Bhawan	55	
10	22/06/2023 To 07/07/2023	Training Program	(ICITSS) OC Course 6 th Batch	-	ICAI Bhawan	50	

सटीक ग्राहक मार्गदर्शन प्रदान करें : दमानी सीए : योजनाओं और अनुपालन को नेविगेट करने के लिए पुल

रीएलटी पंचीकरन साही एना है। उन्होंने २५ विग्रांबर, २३२३ छे पाले पंजीवल्प व कारी वाली के लिए एकपूल्ट एमकिसे चेजरा पा प्रकार काला, विस्तर्थ प्रजीवरण की तर करने के जिन्हें दिन तम समय सीमा के चौड़ा असेंदर und is more in all few runs sheet as समन्त्रत सीए तुचि महुई द्वारा किंगा गया. जीत भववाग अलाव आर्थ्यप्रशा की प्रवन्त्रात्माची की लगपुर आख की बरेवाध्वक्ष ग्रीत् स्थकता अञ्चलका हात spectres france par rendrate of alle stan et. unren, freque la urrea. and with restory. It was liven a



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नामपुर, सुप्रधार, ९ जून २०२३

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सम्पूर्ण गणपुर तत्व्या के पूर्व अध्यक्ष संगरणके प्रवर्ण के अपने संवर्षपत्र के दोगात, तोगपटी के लोग के बाद में प्रत के वार्णवालं को देखते हुए इन गोवनाओं को सम्माने की अन्तितालेग को स्थोत्रात किया. विक्रम जीतनहीं में नहते के बई सुकड़ने अस्मानने रह गए हैं। उन्होंने अपने प्रहाबी के लिए राजेक पार्वप्रतंत गुलिखिर करने क लिए भारते मानगरीहरू को पोलनाओं और निर्माल अनुपाला आवरण्यताओं से परिषत करने के महत्व पर कार दिया। उन्होंने मांग्या गांधक हार प्रज्यांक योगंगीयों और अप्रयंत की पुरुषता पर भी मंत्रिय त्यना किया।

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 नागपुर, व्यापार प्रतिनिधि.नागपुर शाखा के पूर्व अध्यक्ष राजीव दमानी ने ग्राहकों के लिए सटीक मार्गदर्शन सुनिश्चित करने के लिए चार्टर्ड एकाउंटेंट्स को योजनाओं और विभिन्न अनुपालन आवश्यकताओं से परिचित कराने के महत्व पर बल दिया, नागपर शाखा द्वारा प्रस्तावित गतिविधियों और कार्यक्रम की गुणवत्ता पर भी संतोष व्यक्त किया. आगामी कार्यक्रम के बारे में नागपर शाखा के अध्यक्ष संजय एम. अग्रवाल ने जानकारी दी. मुख्य अतिथि राजीव दमानी, महेंद्र जैन का स्वागत किया. जैन ने विचार-विमर्श के दौरान महाराष्ट्र एमनेस्टी योजना की पेंचीदगियों की विस्तृत जीएसटी पंजीकरण रद्द हो गया है. समन्वय तुप्ति भड्ड ने किया. के परिणामों पर प्रकाश डाला. जिसके कारण कई मामलों में) बगडिया ने भाग लिया.

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'Peer review is knowledge update exercise'

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चार्टर्ड अकाउंटेंट्स भारतीय अर्थव्यवस्था का आधार : गडकरी वनामती सभागह में सीए विद्यार्थियों

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चार्टडे अकाउंटेंट्स का भारतीय अर्थव्यवस्था में महत्वपूर्ण वोण्टान है। कृषि, उद्योग और सेवा क्षेत्र में विकास की दा में बुद्धि, देश में आर्थिक ज्यवहार्यता (इकोर्वॉयिक वाइबिलिटी) बहना और रोजपार के अवसर निर्मित होने के लिए चार्टडे अकाउंटेंट्स भूमिका महत्वपूर्ण मानी जाती है। वे भारतीय अर्थव्यवस्था के आधार हैं। यह विचार केंद्रीय परिवारन मंत्री नितीन गडकरी ने व्यक्त किए। इनिस्टरपुर ऑफ चार्टडे अक्सटेटेंट्स ऑफ इंडिय की ओर से बनामती के सभागृह में आयोजित सोए विद्यार्थियों की परिषद में नितीन गईकरी प्रमुख अतिथि के रुप में उपस्थित थे।



करें गडकरें ने कहा, 'इन क्षेत्र के विद्यर्थियों ने लेटिट

में उनने का प्रयास करना चहिए। सब ही साब अधिक से अधिक सान प्राप्त करने पर जेर देना चाहिए। इस व्यवसाय में करियर बनाते वचत कानून का सरनान, पारवर्शिता, टीम वर्क पर जेर और रुबरे म्हल्यपूर्ण बन राक्तरत्मकता और अर्हतार के क्षेत्र अंतर बनाए स्टामा चाहिए।' उन्होंने कहा

कि, किसी में काजज को पहने के बाद ही हस्लाकर करें। हल्लाक्षर करने से पहले अपने सहवोगितों से पार्च करें। अधिषय में कुछ परेष्ठानी आने पर इस्तान्नर करने वाले को ही तबसे पहले दोषी साम जता है। कार्यक्रम में तौर जववीय शत, जंजरा प्रस, अग्रायाल, संजरा ती, अग्रायाल, स्वरूपा वजलवार, विलेश राजी, उत्काव सुरक्षाचे, अभिजीत केलकर, पिकी वेलीरवा, अधित वाजवत, उसेश शर्मा, संजेश विडनारे प्रमुख रूप से उपरिवत थे।

Sat, 17 June 2023 disions https://epaper.bhaskarhindi.com/c/72701472

केंद्रीय मंत्री नितिन गडकरी ने सीए विद्यार्थियों से साधा संवाद

नामस्त चार्टहे एकाइटेंट्स का भारतीय आर्थत्यचम्आ में अज्ञा योगदान है। कृषि उद्योग और फेबा क्षेत्र में जिसास दर बढाने देश की इकोनीमिव वचाने और रोजनार की संधावना निर्माण कराने में सौए की आत्म भूमिकर मानी जाती है। सीए अर्थव्ययस्था के आचार सांभ है। उका विचार केंद्रीय सडक परिवहन और महामार्ग मंत्री नितिन गईकरी में इंस्ट्रीटवृट ऑफ चार्टर्ड एकाउंटेंट ऑफ इंडिया (आईसीएआई) दारा आयोजित कार्यक्रम में व्यन्त किए। क्षत्रदीप शहा, संकथ एम, अग्रवाल, संजय मां अग्रवाल, स्वरूपा बझलवार, दिनेश राठी, अज्ञय



गल्हाने, अभिनीत केलकर, फ़िंकी जान प्राप्त करने का प्रयास करना कैडिया, अर्थित कायरा, उमेश चाहिए। छात्रों को कानून का शमों, मंगेश किनारे उपस्थित थे। सम्मान करने, पारदर्शिता रखने, गडकरों ने कहा कि छात्रों को मेरिट में जाने के बजाए ज्यादा में ज्यादा

रीम बर्क पर ध्यान देने की बात जाती |

परफॉर्मेंस ऑडिट ज्यादा जरूरी

गहकरी बोले कि आप सब पाइनेंशियल ऑहिट के क्षेत्र में हो

जो अत्यंत महत्वपूर्ण है, लेकिन घंस्था और त्यक्तिगत स्तर पर पर्फामेंघ आहिट भी होना ज्यादा जरुरी है। अपने कार्य से देश के विकास में कैसे योगदान दे सकेंगे इसके लिए आउट ऑफ बॉक्स विषय करना जरूरी है। किसी भी क्षेत्र में सिखने की प्रवृति और मानवीय स्थभाय अत्यंत महत्वपूर्ण है। स्वभाव में शालीनता द्सरों के सम्मान से खड़ती है। इस ही सबसे होशियार है ये भावना प्रगति में आई आती है। इसलिए शालीनता रखते हुए अपने काम में गुणवत्ता बतुने का प्रयास करने की सलाह भी गहकरी ने दी।



TIMES CITY **ICAI Nagpur branch hosts** training on peer review be a brail \$4



tracid white CAL sast Amij Gepal, chairman peer review board ate of Charlened Accountants of India (ICAL), as the

(PRE). Institute of Charlinered Accessmitants of India ICAL. As the chief quest at a tradition programme unpoor review comparison by PRE authention by Nagoyer Haanch of CAL recently. He stabilities this process given assupercrassing to both thereadown and the reviewee. So informat and shore experiment among the poets. Applies p Stab. cost president, KAA, was the govern of the poets. Carter, Banger M Agaewa, dual to the matter of poet review to important. Carter, Banger M Agaewa, charge some many hear the poets of poet reviewee process. Characteristic control of the poets of the digitationes. Abdelli Kelkar, ICCM, spoke on taget frame for poet reviewee process. Characteristic Childle, COM & member of PRE, Paper ICAL, socies on strengthaltion childle, COM & member of PRE, Paper ICAL, socies on strengthaltion poet review. Ageab Jain and Anagh On Insportance unit (CMA is poets and the trading poop and the strength strength with vice-child measure, cost strengthalting frameway without the poet review. Ageab Jain and Anagh On Insert the strength strength of the trading programmer. Semanters process and with the original measure, cost strength age insurgent section within vice-child measure, cost strength were provided as a strength basis. ntaugamil Sessib E vote of thanks.

सनदी लेखापाल भारतीय अर्थव्यवस्थेचा आधारस्तंभ

भगेक शाली बालां / वागंपूर मनदी अन्त्रापाल जणांत आदेव अमाइंटरनाचे मार्गाल अमाञ्चनायारीत चेगवन महत्वाचे आगे करी, स्वीप आणि सेवा शेजमधील विवयनाथ वर वाडणे, रेशात आधिक त्यावरार्वला (বৰাগনিক অচবৰিনিলা) বাহান मामने अल्प रोजमारान्स सम्पत्त विस्तांग राज्यक्षती जन्दी लेखनाल अर्मात पार्ट्ड अमाइंटरमधी चुलिल गरलगणी धानली जाते में भगतीय अर्थालयग्रांचे आण्डरलांस आहेत, डीते क्वेळी मीए मरचीए सत, तंशव अमें प्रांतपादन केंद्रीन रस्ते वालतूक य महत्मार्गमधी नितीव गतावनी सोनी अन्नत्मा बझलावान, हिनेज राजी अधाव 20

इनिरहरू अभि बार्टह अमाउटरण और इंदियम्भा वाहेंने स्तेम विजये वाची प्रमुख उद्यालते रामतोच्या सम्प्रमुद्धात आयोजन होती निर्वत गहवती माणतो, य

अधीरित परिषदेत केलल होते.



तावकरी प्रमुख बहुने म्हनून उपरिवत गुण्याने, अभिवित नेपलप्तर, थिंबी करणे, प्रत्यतीवना सत्यते, शेव केदिव, अभिन काक्स, उमेग कर्बा यक्तेका भा देगे नारणि कर्बात तुलान आयंग हो भावन प्रश्तेभा स्वत्याचे महणजे सजारात्मकता अपि आफार कर बंदर देखने य

केंद्रीयमंत्री नितीन गडकरी यांचे प्रतिपादन

मेर विकार्थाचा प्राथील दिलीन वेजातेल जिलाव्यांने लॉग्टमको सम्माच प्रयत्न करवान, प्रय. जास्त्रीत जाल जान प्रत्य करण्याता समाज आजन अवले. हम अहजान कोरब में, अहनात, जीवच था ग्राम म कावस्थापत्र अगल्पाला महानगढ जीवला

कुउल्बेशी सामद्वार विदय संसर figures finite that the सारत्मा सारणाजांची यथी वास कारण हुई अंद्रवनी उच्च आग्याल स्वित्रारे कारण-प्रात्माच प्रातीत पहिले वेशे धर्मकते जाते, असा धीलाका सम्मारी शडकती गांनी फ़िला. कुटाल्याडी क्षेत्रात जिकल्पाची प्रदर्श आणि मागडे स्वभव श देन येखे ATTER | HEFT STOT. म्यथावातील जालीनण इतरांशा अम्रीजन करताना नागवाच सन्दान मरायन वर्णव्य सामयायसन हे मिल्ले मिल्ले. आणगंध संबंध ान होने, स्वसूत्रे सालीनम बाहेश्व THE R. L. within.

गेरी सावजून करावना राज्य,

परफॉर्मन्स आहिट जास्त महत्त्वाचे

गुभी की प्राटशीसायन (सींहरणा क्रेजन आगत, ते अव्यंत महस्तासे आहेच. एव, सामेच्या आणि ज्यांसमय प्रसन्नेक क्रमॉर्मन जीवटकी भोगे जम्म मार्गाचे अले. अमें मह TOUR OF MALE AND ADDRESS OF THE OWNER कासाइन देशाच्या विकासात चेनदान देगरामात THE OWNER HALLAND वर्षात 200 अकार्यटास्में आइन्द्र अर्थन वांत्रम विधार कारण्यातर धा ध्येत्व, अस्य सम्पन्तारी ल्यांन्य दिल्ला,

गर्याकासभा प्रयास करावा, जामे

TITLE OF नाम्बर विक्रेप सहकारी साले किले.

रोजगार निर्मितीसाठी तरुणाईने योगदान देऊन आर्थिक विषमता दूर करावी : गडकरी

'मेगा सीए स्टुडंट कॉन्फरन्स'चे उद्घाटन

খগা, কনা, धोतमरम् र्वजलान है रे तम्बर READERS

पटक जहेत, त्यांचे संत्रक्षीफरण तीमें आवम्बक अमल्वाचे त्यांगी संस्कितने

तत्त्वचर नवीन प्रकारण निर्माण होये गरजेचे आहे. बादुमच देखाचा जीवींची



महत्वाचे असे

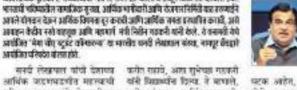
देशात रारवारी आगेर खायनी

सुधारणाः असून भारतं अधित महासला तेष्यांशाठी चारचाल करीत रागीत. देशात उन्जेंची प्रचंह जली चरणी अपून कोल्ला उत्पादनचर मोठा धर पहले आहे. चामाठीच को जवाला पर्वाच धाणून वांधूना विचार करने मालेने असे, बांद्या पश्चेचे वापर केल्पाम टेजन देन लाख कोटींची अर्वजयस्व रिमांग होइल, ओखाड आगेवर बांधू निर्मितीसाठी आपण प्रयत्नशील अग्रत्याचे त्यांची सामितले.

१६ आणि १० जुनदरम्यान इन्स्टियूट अप्रैय चार्ट्ड अवार्ड्स

ऑफ इंडिया, एसएस्ट्रोबी चोर्ड ऑफ स्टॉडज ऑपरेशन यांच्या संयकत विद्यमने वा दोन दिवसीव 'मेगा सीस स्ट्राट कॉन्फरना ने अयोजन करणात आले आहे. वादरम्यान, टॅक्सेशन, त्रयमग्रीलल, तंत्रज्ञन, सामजिक जपालटाने असि माम्यत विकास या विषयोक्त लाफिक संप्राचि आयोजन काण्यात आले आहे. या परिषदेचा समारोप माजी राज्यमध्य खालदार अलग मणेती बॉच्या उपरिवतीत १७ जून रोजी दुपारी ३.४५ आयोजित

बनग्रमा आल आहे.



सनदी लेखपाल योची देताच्य करीत राहावे, असा सुभेष्ट्या गडकती अधिक जटमघटगीत महण्याची वांचे विकार्यात दिल्या ने सामाने. भूमिका अपून लाचे लेखाओक्षण नवीन तंत्रज्ञान, आशिव स्वाम्वती अहवाल पहुनव देशांची आधिक कच्चा मालाची उपलब्धता आणि रियती जनसुई बांडल नेक राखते. नवीन बातारपंतांची निर्मती हे चातवली कावदायनि सन्धन, पारदर्शकता देवून नुरावधुकीसाडी आगण्डक अजून वाल्य हे लेखफोखमाने क्षेत्र आजून समुद्ध विमित्रीपाठी पुत्रसर्थनी पुढाळार चाल

प्रध्य नगरी / प्रतिनिती

नगरः : विद्यानीयभेती जोगही भारतच्या आर्थिक वादी सक्षेत्रे पंषक आहे. युवकांती साहित्यन्ते वार्तनाटिक दुरिकोन, संवक्तदांची भावना, तंतरनेही कोणानी प्रवटन दिलीपत कायला हवी.



LOKMAT TMIS

'Knowledge, important for real estate agents'



LOCALT NEWS NETWORK

A comprehensive knowledge card skilks are inspectant for rail outsite approximation rail outsite approximations rail of the real estate score wald during the first the trans-ring of the real estate score beams of the score score score beams of the score score score first physical batch of beat first drawing batch of beat Scole scores at Visionika Hindi Scores with the score score score score score score score score score batch score score score score score batch score batch score batch score sc

Be compliances the or-panises of the training pro-gram of Naggur and Vi-dorba region for contacting inches resolution will be forther resolution will be forther resolution of the source instance and programme. The instance argument of the source training imported through this programme which will accelerate the progress of the real white section. This accelerate is accredited by anticenally recognized assi-tations of values and their families arguments of theorem the cognitises of the mainling programment of theorem of the real white section. The activity of the section of the families of the section of the section of the families of the section of the section of the families of the section of the section of the families of the section of the section of the families of the section of the section of the families of the section of the section of the families of the section of the section of the families of the section of the section of the families of the section of the section of the families of the section of the section of the families of the section of the section of the section of the families of the section of the section of the section of the families of the section of the section of the section of the families of the section of the section of the section of the families o inan over also present. The programme started with the solecene sporth of Mayank

weller Social Secol Anistis Agarwal in her speech explained the details of the training programme to the training programme doubts of all the traineds were cleaned by the faculty mered.

where country is no reasons, pared. The programme solids with a work of thanks by Ab-hiany Sasena. On this scow-stort, he sold that second horitof reading avagement would be humbed soon. The programmer was attended by more than 30 real solare second.

Page No.3 Am 18, 2021

CAs are pillars of Indian economy, says Gadkari

LOKMATION TIMES



Union minister of road transport and highways Mitin Godioni speaking during CA Students Condexe at Venameti Hall. See it is international ing CA Sanjay M Agrowid, Sanjay C Approxis, Storenge Vonchwar, Drawis Battis, Al-dary Galhans, Anrylt Kaltre, Urseich Sharran, and Man-yenh Kinore. Godfaari crupid CA sta-dents to at two for atostheren band on useric. Fits empha-sised the importance of con-linoscole years in the con-text of the importance of the inoscole providing their herostelaps. He highlighted the coprificance of sphilling the bac maintening immi-asers and despending therit assess areastag some surk-and finiting the battere ba-two-series theorem and the scientificance of sphilling the bac maintening immi-astrony and despending the star-teger and despending the same seven and despending a career

LOBJERT NONS NEEWOOD

Thion minister of swaltrass-pert as highways Nite Gal-kari calif. "Charternel Ac-counterts alor a significant role in the Indias scenestr. Their contribution is email. In the devolupment of arri-entime, instastry, and the service ascenest, mixastag aco-nomic visibility and generat-ing employment opportuni-ing coupleyment opportuni-ing coupleyment opportuni-ting of the excentry."

Gallorit was speaking in itilef guest in the UA Stu-fierts Conduct cryanized by the institute of Chartered Ac

the Institute of Charterne ne-counterine of India (ICAD) in Vanamenti Itali ere Prydog: Theorem figures indialing formur national preddont of ICAL CA Angheop Shah, pre-tilent of ICAI Nagyar Chap-

Page No. 5 Am 75, 2020

tawe could be considered to an a by while building a constr in this profession. Califari also advand sta-dents to organize in thereagh friendshow with colleagues

believe signing any document as the signatory is effect bold accountable in case of future complications.

Chichad

- निर्तीन गतकते : आवसीएआवच्या नागपुर शाखेतकै परिषद भारतीय अर्थव्यवस्थेचे सीए आधारस्तंभ



alle fögende unføds menn fodsa av földte spæd, svent ger server

परफॉर्मस ऑटिट महत्वपूर्ण

्विकम्पा न्यून गेटली अन्यूयः - भव्यतः अवेरव्यावेः तीर्णा वेण्यतः स्वतन्त्र्यं अर्थः गडवरी चयरते. कुमी वर्त बसालनिकाल अधित तेमक असल ते कहत माराजूने वाली ओर. स्वतन अभि प्रावित्ताय स्वतन्त्र पार्व्यमेंत्र अधित होने अप्रात्यन्त्र भई. देखर कृमी, उठीम, तेता क्षेत्र आणि रोजमाथ बाह जरप्रका जीवंगी

प्रियम स्वात्म में स्वयति करें। स्वतिक अर्थवानी अर्थनार्थे स्वयति करें। स्वतिक अर्थवानी अर्थनार्थे स्वयति प्रतिप्राधि स्वयति स्वयत स्वयति स्व

मुख्यमे अंधेदित मोम्पेय मोन् बोर्डनेज दिखालीय त्यांनी समीहर्षय केले. देखाल स्वतंत्रका प्रसारणक गण्मा गण्म किसान, अपने कार्या, उन्हें कार्यात्रका, टान्डवार भाष्यतः प्राणिष्ठि अस्ति कार्याः प्राण्ड सिन्दि सिर्वाण्ये स्वर्णात्रका स्वरुप व से सहा अस्यतिग्रमणे प्राणी राष्ट्रीयः जन्मने प्रारात सैन्द्रियित्वाचीती स्वरुपते स्वरुप के स्वरुप अस्यतिग्रमणे प्राणी राष्ट्र, गुरुषण प्राप्ति केराव्य सेन्द्र आत्म स्वरुप के प्राण्डकी अन्तरते अस्यत सीत्र अपनीत तार, गुरुषण प्राप्ति केराव्य सेन्द्र अपने स्वर्ण आत्म राष्ट्राये से स्वरुपते स्वरुप अस्यत सीत्र अपनीत तार, गुरुषण प्राप्ति केराव्य सेन्द्र अपने स्वरुपते प्राप्ति स्वरुपते स्वर्पते स्वरुपते स्वरे स्वरे स्वरुपते स्वरुपते स्वरुपते स्वर्य स्वरुपते स्वरे स्वरुपते स्वरुपते स्वरुपते स्वरुपते स्वरुपते स्वरुपते स्

अक्रम कुल्टो, अभिनित केवकर, मादलेकर) असली असी निर्दी वेदीरा, अभिन कावा, उल्ला सकाराज्यता, टीन क्वेस्ट भाषाता,

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जोतकात समाचार

सीए देश की अर्थव्यवस्था के आधारस्तंभ

सीए कोर्स के विद्यार्थियों की परिषद में नितिन गडकरी ने कहा

लोकसन खरावार संहत

मानपुर : तेदीय भूतन परिवार 10127891411192172821 wir fe and verdin er बारतीय अक्षेत्रकारमा में बोमराम गटलपूर्व हे. कुवेर, उद्योग और तेवा और की विकास पर में पुढ़ि, देश में जासिक व्यवहारील पहले बीर रोजावर की संभावनाओं का तार राज्या कर नगठनाता क मुख्य करने में कार्टड एकराउंट्रा की अभिकर स्ट्रान्जूमां करी कडी टू. सीड सार्वाच क्रांडव्यक्ष के

Materia Z. the ofe spatial st d स्वयंद्रित और इंडिस समय इंडोर कि इंस्टर्गियान संचारत में कुछावत को आयोजित सीट कोर्स के विकासिसी की rifter it ante supe substa सील रहे थे, इस होरान



अविंगित है। ये प्रतिवर्धित साम समय मार्ग क्रांस के रडले प्रतन्त क्रिल्लीसील दिन्दरे आदि प्रमुखता से उपलिधा -b **(म दीम पालगी ने अधि** ही कि सोप किसालियों को बेहित साराव सीव सेवर प्रम कारावल, अन्य पटाविंदगरी संद्राग सी असवाल, स्टाइन्स राजनावा, र्वे अने का जगाम तो करना ही गरीत संस्थी जीवनसिंह स्टब दिवेश वही, अक्षत नुराहारे, अभिनेत केलाक, मिले केलिय, अंग्रित काने पर भी जोत देख भाषित, अन्तर का बम्पन करने भा भी जोट देना ताहिए afte anne, ple out, plu

Aprile Yoggue Regio No. 3 - Julie 16, 2020 Roseand by: anilego.com

परफॉर्मेंस ऑडिट जरूरी गडलर्ड ने कहा कि अग वामी कडरिंगियल स्वीडिट लेग में हे, यह मेहद पहल्कड्री काम है। लेकिन प्रेडरत और स्टकिंग्सन इन्द्र पर arabla sille of sin dex solid. अपने ताल्यों से देश के विजया में परेपरान तेने के लिए और को जाउंद खोक खेला figer auf mob be uffer

शालीनता बरतें

एकरीने कहा कि किसी से संघ में सीखने की लहका और समयोद स्वम ध्यः दन्ति वार्ते चेहदः महत्वपूर्ण होशी हे सारकाः में श्वरणिकाः अन्य लोगी हा सम्बद्ध कही है पहुंची है, स्पत्ती प्रहार कहा जीवित का जान के स्वतंत्र है पर सीमने को जिल्ला है. हम बनी शीविका है जह बचना प्राप्ति के आहे अन्द्री है. ऐसे में वालीक्स काउने हुए उन्हों कार्यों की मुख्यमा काले की कोसिज करने की सलाह भी ही.



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गरतीय अर्थव्यवस्था के स्तंभ हैं सीए : गडकर्र

whereas a मामका (सिटीव प्रांत) विक्रीस मामकरी मे

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राज्यती में बाहा हिंद सीत, पालस्वरूम का spinnen nach neue genie und ften fainty system is not in the will first stratificate and maintee नेशिकता और मानकों का मालन करने वाले who fine weathe automate after unter ensand à fean à fer करतक रहे हैं। राइकरों ने कहा हैक सीर surges glow is solidy surgerit if . If some old arts codes is aroun



10170 in Tani wei fte mittent is bi neutrin conditioned a searching with the area of सपा को संबोधित करने बुर आईपीएजर्स की प्रमुख जानका साम्ही के महान की बताया और आजी की भरीक्षा के इर पर करत् पाने के बारे में मार्गहर्गन किया। उन्होंने उन्हें ऐसे सम्पेलनों में भाग लेने के लागों के बसे

रिय कोई झी time sense on failure street all send of west on we ad station family कम्पेलन फिलक, बॉस् अपेत सभी ने बालों को ऐसे बग्गेलनों में सक्षिप माणीदनी करने of contrast data de contrast de जेलाकि किया।

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को देखी पारे जनवारा सम्प्रेलन का उपयोग und is fire time fame, farit store ter जात रुखा 'ता संचाल है।

उन्होंने बोन कार्त के व्यक्तिय विकास और नेत्यांचेंग में रेसे सम्मेलनों के महत्व को भी प्रथमा। फ्रिकामा नाग्युं। के उपनाय वचारालक अपनों को अपनी के दिना और संस्थ में, अपनाल ने समोलन के सभी नडावपूर्व पहलूलों को दसकि हुई and all addition factor after until all ये बाह है, फिरने जनवाल प्रबंधर के प्रथी और मंत्रेण किसी के पत्र के संगठता मेंह कार पर आपता ने तायें कियता की नागर ताला हुए आरोपित का उन्होंका के।

की या रही विकिन्न संप्रियिकों की terwesh du teally when webcah te रित्रा प्राणे से विश्ववन्त्र में आवित तोने का जाइन किल्ला

बेंद्रोप सीमर के सराम सीर रूपेश काश्वर, योद् पीपूत्र डालेड. उल्लास्ट्रेसरणी के समय ग्रीह जॉरिंड भाषता, विभाषत की जातरत सीह निकी itigen i ein ann ab shaffire fean fient) socie erel al sois care where is fere lifty farms makers in पत्रमुर महत्वा के उत्तरपक्ष चीत् अलव की गुल्लाने, गाविव गोग दिवेल गांगे, by seven average the comprise aver she fairs arrenth, said समिति के सरस्य तीर दुरित महुद, सौर dive depict the age month. पूर्व अग्रम मीर मालेज करीहरा, मीर संदेव जोतवाची, सीह स्वतंद जोशी, सीह will seems also in other the

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भाजपा का प्रबुद्ध

नामरिक सम्मेलन

TheHitavada Nagpar City Line | 2023-06-21 | Page-8 twentile oper

CAs are pillars of Indian economy: Nitin Gadkari



UNION Minister for Road Transport and Highways Nith Gadkari said their Churteres Accountants are pillars of its face economy. He said this of an inaugural service of CA Max beening Conference 7023 Students' Centerence 2023 organized109 Road of Studies and Studients' Skillbarchowetz Boosted By Naguer Branch of WHC of ECAI and Naguer Immedi of HICAM. while wicelying CA course one

Garkart further udded that

while witelying CA course one is to be consistent for being successful. CA hypotesp Stade, Post Frankdeet of RAL board of Shadies Chairperset GA. Margash Khann, Chefreese Director, CA Utsach Sharma, CA Senjay M Agnowid, Cheirpersen el Nagaur Branch of RAL and WICASA Nagaur Chairpersen GA Sanjer C Agnivat alve addressed the gathering.

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पुण्य 🗿 नगरी

सनदी लेखापाल हे भारतीय अर्थव्यवस्थेचे आधारस्तंभ



नितीन जडकरी यांचे प्रतिपादन

जनपुर : तनदी लेखपाल है भारतीय अर्थस्वयामेचे आजगतीम अप्रेन, अये प्रतिपालन नेडीय येती. नितीन गइकरी थांचे केले. एसएईबीचा चेई और एसीन आणि आवसीएआव नागप्र ধান্তা ৰ নিৰ্বময়া নাগতু থাঁখনা संदर्भ विद्यमने आयोजित सौंध स्टब्ट कोमारमाना उद्यपाटन कार्यक्रमात हे जेतरा होते.

पहकरी आणले, प्रहली होण्यसाडी सीए अभ्यतसम्पत्ता अभ्यास करताना सातत्व राखले पहिले. आसीएआपने पालन दिलेल्क नैतिमना अगि वात्रकांचे पालत करपारे तीन हे सिवा आसतीय अवीययस्वा अलि स्टारम् जनस्वान्त्र बादीसठीचे उपमुका घटक आहेल, बाबर ल्यांगी घर दिला, आयमीप्रआपचे माजी अल्पत सीए जनदीप स्तार बांगी গ্রাথনীয় নামআ ভারমায় প্রালায়

स्टब्स खेए ट्रुवेंश कल्परा, बीव গ্রিয় জন্ম, মহল সের এন্দের্গি अप्यत गोए अपित कापना. विकास अध्यक्ष सीए पिकी वेहिण बांगीशी या मेळाल्याला संबोधित केले. या परिषदेत नाननुः साखेचे जनाव्यध मोर अक्षय न्दी. रुल्हाने, सीर सिनेज राती, सीए स्वरूपा वहलवाम, सीम जिलेन सवानानी, मीम तुम्बी भ्द, संग्र दोगह जेठवानी, तीप अल्ल वाप्सवी, अर्थ मन्त्रवा उपस्तित होते. कांची अन्यम सीए खकेत लगाहिया, सीए संटीप जोतवनी, सौर मकरद जोशी, रहेर कोर्ड अग्रवाल चल्लास सतलेहन अधिक बीग् निदावी

राहित्यांचे महत्त्व निरास केले

आणि विद्यार्थ्यांना परिशेषी चीत्री

दर करण्डवाका मार्वझांन केले

अपसीरजायच्या नागपुर शासोचे

রলেয়া মাঁহ নাগৰ অয়জন বানী

निहाल्यांना परिष्ठोना उपनोन

রমন এক্সবন্দ জালার আইল,

এব্য আহৰণ্য বিৰাপ ব্যাপৰাই

आवलन फेसे, केलीव परिषदेचे

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रखपामी झाले डोवे.

पीयर रिव्यु वर्तमान दौर में अहम ICALE सम्मेलन were the 100 STATISTICS. alking the test the हार प्रयत को करे काले संवार्थ को और सकाईकी मानसे के अनुसाल का

genne affetute ment 2. sogie ebere servers, they free with, and desired in यह विश्वन गरी. आईबीएआई की जाएता reven und fint the third ter जीवनाम कार्यक्रम में करीन मुख्य आदिन प्रचारि कहा कि पीले दिन्दू के कार्यक्रम समय की अवसंग्रहन है. यह प्रदिश्य when she whent the at sativit is used used and site अनुमन महत्व करने का अनवार देती है. भागील विकास की प्राप्त में प्राप्त स्वीपत के रहकारे में प्रसंत अन्यतन करणा कारणान्त्री it, wath affect where is separate other it.



Street Recoil State, saving intern the steen is and as near first, had? was for furthering site orbust and पुंच पद रहे हैं, केवरीला अवप्राप्तवास te und septime al, see from सरिखे और संसारमा परिषय ये चरित वे प्राप्त अस्मित् हो गई है, अस्मित teren, visiter freit, gibe sout, seven the, seen you, from STREET, SHARP WATERT, SHARP faits areast, this giant, i works will upon the second

उपासना का सभी को अधिकार राष्ट्रवाद का पर्याय नहींःगडकरी



अध्यक्षत भाषत्रा के साल अध्यक्ष प्रतीण ने की: पूर्व विश्वपक अपित प्रोले, पावितान is early eluces forme way, most निरोपत दी, जान सोधनमा, सीर संजय आ राजीमध्य थे। महादरी में कहा हैंद्र विकास की हरिय के साथ जारहीवीं। पराने के लिए जातनारण की अध्यत्यकृत है। विषयर के साथ ही जिल्लाम के दिश संगरणबद्ध रागे की अत्यस्परता है। स्वतंत्रता के upp quiver, under a tider at fern इसी करफेरन में बाजनी केल रहे थे। कालेकन की अलिएक में का तीनी हिरकों के प्रीत प्रम है।

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रमरणे : १९२३ मे WORKS IN ARCH. याल कि उनकिने से ही उसके हित्ता में बदानात त्वांत है। 25 ्रम १०१९ को जापल्लान (सन् द्वित्र का अपनावरूप में शीरावरां प्रदाने के लिए बाह लंबर्ग फिब्ह राजा उस cost devit is those of प्रबंधी हो। लाखी दावर्ववार्टांडी को देश सेटह मंदर था। मामाउ al non-itracent of our सर्व । सांस में दिनिय क्षेत्र के Contra surgerspine in Ficht में सामने आए थे जातरे पुत्री יום לכאל אינו רבותום राजांचर हा।

आपतकाल का

Non, 26 June 2023 Non, 26 June 2023 Https://wpsper.bhaskarhindi.com/c/72776438

रेते हुए केंद्रीय सड़क फीखान मंत्री क्रिकेन गडकरी

ने कहा है कि लोकर्सन में अधिकार के साथ ही

वालित्य के प्रालय का महत्व है। येख में भये, जाति

की विकिथात है, आपन संस्कृति है, आत्मा-आरान

देव उप्रमण का अधिकप्र सभी को है, लेवेंग

राष्ट्रपाद का पशीन नहीं है। रविपान की साल आताब

को और से प्रमुद्ध कार्याल प्रम्मेलन का आपोलन

लिक गया नेपेटन राध्यपुर अंध्यप्तरे में अवसीमन



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प्रयुद्ध मार्गरेण संग्रेसमात संजन्मना निर्णन न्यायी, स्वान्सीयाल उपलिख हो. उत्तर संग्रनमा, समेश रहते, सिल्का प्रस्य व इस जन्मत

भारतात राष्ट्रवादाला पर्याय नाही

आणिबाणीची आठकण

प्रमुद्ध लागरिक संमेलन: नडकरी यांचे इतिहादन

• नागप्र, २५ जून

 नागपुर, १५ जून साराय देवाड धर्मांचे, जातिंचे विविध्या आहे. वेगवेगध्व्या संस्कृती. जहेत. कोपाया देवांची उपालना and on plan alon आहे. पण, तप्तराहारा पत्रीय आही. interestings fast animation क्षमा होच अक्षर्य वज्यपित संस्कृती सीकाली बाहे. स्ते प्रतिपदन केंद्रीय राजे बहुदुह व महामार्ग मंत्री ftifte reseit und damt ubb à è

नगर् महत्त्व भारतको रविषयी प्रमुख नगरिक वर्धेतन देख्यात जाते. अंबाइनी देवील नैरेडन समगुडत झलेला या andgement teramit exercises

१९७९ मार्फ आजन्वाल विचारी व्यापते २५ जुलवा देवाल जाणिवाणी माणजी होती, त्यावेळी की अवग्रावीत होता, याच दिवयाने व्यावे जीवन पडवले, या गालांत गडवरों यांचे अधिवालीच्या आदन्व्योंज उडावर दिला, जाविवाचीकांचे लोकत्वनी वायविश्वालकी देताने उताहरू दिसा, अधिवाणीकांसे कारण्याती वायविषयानही तथा मंद्रा रॉवर्स केल, तप कारणत वोजन्वात्म्य अविवाराधा तथा अन्ते हेले वायकांक निवाल काने तथा त्यांवे वायकां कार्यका हलेबानवा बलिवानापुठ लेवायादीची पुरूषांपन हाती. नागदान (स. देवमतानी चीती तथा कार्य ठोती, संपूर्व आगे होते, नागदान देविया दुर्वा वायका, पूज त्यांवी विधान पुर आगे होते, साथ जेवा जेविया दुर्वा वायका, पूज त्यांवी विधानी सावका होता, जोति अनुवाल गठकरी चीनी वार्टिकानी — हा

साध्याः प्रवीण स्टावे, प्राणी शावता राणरिक आसंदेश उपस्थित होते. या तीय, डॉल्टर, बांधलाय, जिल्हर, II. अपिल सोले, स्ट्रांडी लागचे स्वतंत्र संचालक विश्वस गाउँक, लोख बालविपालब हो, जांग बीचलकर, adive drivide arrester स्वारेव होल. पहली प्राप्तले सीप संबद बरावत पांची प्रमुख 'स्ती-वारीया प्रतिको विकासचे उपरिपती होती. या समेतनाता पूरी देवून लोकप्रतिषिधी विद्यालयस्तती सामान्य वन्त्रील concertor lating similar children

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जनक करने गाउँचे आहे. जनक स्थाप असेत, ताल वा देखात विकास करूप जाते. विश्वासांग्रेस (कामाने कटिबदात्री आते वहिते' रेवला सालंग मिळाते तेख प्रायत स्वावतन्त्र, साम्द्रवाद अदीप पाइस्तामाई विश्वल महनत्माहे अभिग्रमा होते. अन्य संपूर्ण जनात या किसी किसरांस्टर संघय आहे. माजपूर्व नात कारण राष्ट्रवाल genner den foty und an गण्डारामा विश्वार देवना देवता सोदीभीच्या नेतृत्वात वाजपाये सरकार जाते पाळाडी जाती जावर्तुत उत्तरेश केला. रोजनार निर्वाण the materia precision frame अतीत सम्बद्धने हेव प्रदेश डोकापड़ी देवन गेल्या राज कावियते चेलां रावचिती, जनेती महकनी यांनी गरह केले.

4(mo getter)

नवभारत

राष्ट्रवाद के अलावा कोई पर्याय नहीं

प्रबुद्ध नागरिक सम्मेलन में गडकरी ने कहा



जितिन गांडवारी ने कार कि इमारे देश में विविध धर्म हैं, जनिये में विविधन हैं. आरम-आत्म संस्कृति हैं, किस देव जो उपयत कासी हे झाका प्राचेत को अधिसार भी है लेकिन राष्ट्रपाद का कोई पर्वत नहीं है. रहुहिर को भी प्रधानत होने सहिए धालय दे की आत आतर्ज राजकीय संस्कृति व्योकल की है. ये शहर भावन्त्र को ओर में आयोजित प्रयुद्ध संगरिक सम्मेलन में बोल रहे थे. अंश्वयूरी रोड पर गैलेखम संगड्ड में आयोदित कार्यद्रम में सार अध्यक्ष प्रावेगा रहके, अभिन प्रांत्में, जिल्लाम प्राइक, डॉ. जरंप योधनवर, संबद्ध अवचल प्रहित नहीं पंछल में नार्थक ज्यापक के मारकों ने कहा कि जात-पात से तटाकर फिकास गये दुष्टि सामने भी जरहना कर्ण की जरुरत है. जनता जोने चाहिए,

 वाप्युर, नित्र क्यादवता. केन्द्रीय मंग्रे रोजगार निर्माण वाली अर्थव्यवस्था जरूरी

> गराइनी में सारा कि तस देल अपनद हुआ त्या वहां लागभावतः, लाभवादः और आविदः के विभावः अमिलाव में ये लेखिम उत्ताव पूरी दुविषय में प्रण तीनी विषयों पर संख्या ही. आवष्य मे त्रमुकट को स्टीकार किन्छ, 2014 में समुदाद के विवार को लोकर देल से लोन्द्र सोदी के नेतृत्व में लावल करें, उन्होंने क्या कि stand finite and and primary अञ्चलक हे उठे। रंगकार में इसी उदेश्य को सामने रख 9 करों में मीडियां कराई और ्रमान् न ताच्य, उन्होंने शहर में लगे इमारचेशी काल में शावां का भी उत्तरिष्ठ विषय जमान में लाख, उन्होंने १९७० में लगे

संधन होनी से देस ना जिलास संधन है. रख राज्यविगरि भूगने के लिए अबन जनता। विभारों के न्याथ विषयांत की कटिषदात

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EXPRESS GREEN POWER FOR SUSTAINABILITY (CGPS) LOANS UNDER 4E

OBJECTIVE

- Capex for Energy Efficiency Equipments / Machineries, Solar Roof Top etc.
- Transit from Diesel/Petrol as fuel to cleaner like PNG/CNG
- Other Green/Clean initiative aimed at reduction of Carbon Emission, Waste Management, Renewable Energy

Loan Amount

- Upto 100% funding with cash collateral in the form of SIDBI FDR
- Minimum loan Rs. 5 lakhs and
- Maximum Loan Rs. 100 lakhs

Key Features

- Concessional interest rate as per rating
- Repayment: up to 60 months
- Moratorium : upto 6 months
- Quicker sanction

Target Sectors & Eligible Projects

- Manufacturing and service sectors
- Energy efficient machineries/technologies
- Renewable Energy Projects

Eligibility

- Minimum of 3 years of operation and 2 years Cash Profit
- The borrowers should not have defaulted to any Banks/Financial Institutions
- Upto CMR-6 and FIT Rank 8

Benefits to MSMEs

- Digitized application, In-Principle sanction process through FIT Rank model
- System driven Legal documentation

Rate of Interest

Repo linked (7.00 % - 8.10%)

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