

NAGPUR BRANCH OF WIRC OF ICAI



MONTHLY E-NEWSLETTER MARCH 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

Respected Professional Colleagues,

The closure of yet another Financial Year has ebbed in silently and the hustle to provide it an apt closure has taken its toll on Professionals at par. It's remarkable how so much can happen in a year and still, looking back at a truly memorable year, it can seem like such a short time 2022-23 has been. A year when India established its supremacy at the pivotal world stage by assuming the G-20 Presidency, we as Finance Professionals gear up to backbone the year end.

As we move forward, I would like to take this opportunity to reflect upon the undeterred efforts and determination shown by the Team to conduct various events and seminars for the benefit of the members and students. With the financial year coming to an end, Chartered Accountants have to play a defining role as Bank Branch Auditors. The Branch has made the effort to deploy adequate sessions to its members to cater to the Bankers in line with their requirements and expectations.

While Chartered Accountants play an important role in economy building, Departments are able ally to support and keep a vigil on this growth. It has been my pleasure to felicitate Principal Chief Commissioner of Income Tax, Nagpur Smt. Vasundharaji Sinha. The Branch has further toed up its activities for the members which is testament in the flow events for the said month. In line with the vision of our Hon. President of ICAI Shri Aniket Talati-ji, Nagpur Branch is focussed on technological advancement of the Fraternity. The Branch organized a half day seminar on Future Technology vis-à-vis Chartered Accountants.

Considering post covid critical times, the Branch is also working to ensure its members inculcate healthy habits. Supported by Department of Police, Income Tax, Central GST and Central Excise, Department of State GST and Jhulele Runner's Academy Nagpur, the Nagpur Branch organized Walkathon which was sure a very successful event where people from different genres interacted and walked in one pace. Mental health is of equal importance as that of physical well-being. The Branch organized an energizing and mentally rejuvenating session on Pranic Healing with renowned Hemeopathic Consultants from the City invited as Speakers for the event. The Branch shall continue to uphold its efforts for capacity building of members and their well-being.

I am deeply thankful to our sponsorers for the newsletter SIDBI for their invaluable contribution. I am also thankful towards the overwhelming support of my fellow members for their invaluable contributions in the making of the Newsletter. Checklists' are an integral part of Financial Year Planning. I am thankful to CA Monika Hurkat for her informative Article on Company compliances, CA Udit Choithani for his enlightenment on LIBOR vs SOFR and CA Premlata Daga Saboo for guidance to members on Business Responsibility and Sustainability. "Coming together is the initiation of building a strong foundation. While the foundation seems built, staying together is the ask we look upto next!" I appeal the members to continue to extend their efforts, so we can together ensure an organic growth of the Profession. I hope to stay connected with all members and students through our newsletter ''वार्ता''

With a strong start, I am expecting many more milestones to be lined up in the future. Your blessings and support are my fuel to keep serving this Noble Profession.

DeepestThanks & Regards, CA Sanjay M.Agrawal





CA. Amrita Bagdia

Respected Members,

It is our pleasure to put forth before you the second edition of our monthly newsletter, "**वार्ता**" "**वार्ता**" has given us the opportunity to interact with you all, with increasing valuable contributions and content coming in from members.

With winters tucked away carefully, the close of the Financial Year as its routine process, is set to witness the scramble of businesses to close their Books. The pivotal role of Chartered Accountants in this regard is deeply acknowledged and Nagpur Branch of ICAI has ensured that any gueries of the members do not go un-attended. Company Law Audit Trail has been introduced to record a step-by-step sequential record of all the events that occur in a computer system or application. Chartered Accountants shall play an important role in implementation of the same with increased profes-

Joint Editors Message

sional responsibilities and documentation. The Branch, in this regard, has laid the foundation in the form of seminars and inputs. With more Firms coming within the ambit of Peer Review, quality checks have been put in place to ensure quality is delivered. Branch shall ensure that support is extended to its members if need so be.

This edition of the newsletter brings to you well thought articles on complicated issues covered by the members, a snapshot of "otherthan-financial skills" of our members, activity reports of the Branch and media attention attracted during the conduct of its events.

As Joint Editors we, CA Amrita Bagdia and CA Palkesh Khandelwal encourage all members to continue reflecting their enthusiasm and dedication towards the Profession and to oblige with their valueadditions to the Branch. Keeping up



CA. Palkesh Khandelwal

to the premise of sheer action and not mere contemplation, we shall continue to strive harder to deliver to the best expectation of our members.

We again invite your support and contributions in this journey.

Kind Regards, **CAAmrita Bagdia CA Palkesh Khandelwal** Joint Editors, Nagpur Branch of WIRC of ICAI





LIBOR vs SOFR CA. Udit Rajesh Choithani

We have recently come across the new that LIBOR is being replaced with SOFR by June 2023, but why and what is the difference between both, lets go through the same.

• What is LIBOR

LIBOR (London interbank offered rate) is being used round the world for decades as a global benchmark rate used to calculate the lending rates across various types of instruments. It basically represents the interest rate at which major global lends to one another international markets for short terms. It represents more than \$200 trillion of financial contracts and securities. The LIBOR is monitored and published by the international exchange. It is based on five currencies including the U.S. dollar, the euro, the British pound, the lapanese yen, and the Swiss franc, and serves seven different maturities—overnight/spot next, one week.and one.two.three.six.and 12 months. The combination of five

currencies and seven maturities leads to a total of 35 different LIBOR rates calculated and reported each business day. The most commonly quoted rate is the three-month U.S. dollar rate, usually referred to as the current LIBOR rate.

• How is LIBOR calculated?

Each day, ICE asks major global banks how much they would charge other banks for short-term loans. The association takes out the highest and lowest figures, then calculates the average from the remaining numbers. This is known as the trimmed average. This rate is posted each morning as the daily rate, so it's not a static figure. Once the rates for each maturity and currency are calculated and finalized, they are announced and published once a day at around 11:55 a.m. London time by the ICE Benchmark Administration. The IBA has constituted a designated panel of global banks for each currency and tenor pair. For example, 16 major banks, including Bank of America, Barclays, Citibank, Deutsche Bank, JPMorgan Chase, and UBS constitute the panel for U.S. dollar LIBOR. Only those banks that have a significant role in the London market are considered eligible for membership on the ICE LIBOR panel, and the selection process is held annually.

•Why not LIBOR?

The major reason behind introduction of an alternative to LIBOR is the method by which it is calculated. As we have read the ICE asks the major bank the rates that they would charge to derive LIBOR and does not use the actual transacted data due to which it becomes extremely easy for the banks to manipulate LIBORs. In the past Major banks allegedly colluded to manipulate the LIBOR rates. They took traders' requests into account and submitted artificially low LIBOR rates to keep them at their pre-



ferred levels. The intention behind the alleged malpractice was to bump up traders' profits who were holding positions in LIBOR-based financial securities. Following reporting by the Wall Street Journal in 2008, major global banks, which were on the panels and contributed to the LIBOR determination process, faced regulatory scrutiny. It involved investigations by the U.S. Department of Justice. Similar investigations were launched in other parts of the globe including in the U.K. and Europe. Major banks and financial institutions including Barclays, ICAP, Rabobank, Royal Bank of Scotland, UBS, and Deutsche Bank faced heavy fines. Punitive actions were also taken on their employees who were found to be involved in the malpractice. Due to all these past manipulations and the calculation methodologies the LIBOR faces questions to its reliability and there arose a need to find an alternative to LIBOR which is much more transaction based and driven by reliable and accurate data. One more reason behind phasing out LIBOR is that the underlying market that determines LIBOR has stopped having a significant

transaction volume. This means LIBOR is often based on the judgement of a panel of banks rather than on robust market data, again impacting its credibility.

• What is SOFR?

While there are a number of reference rates that could take LIBOR's place, SOFR (secured overnight financing rate) is the leading contender to replace LIBOR. Based on a few key factors, it's the official recommendation of the Alternative Reference Rates Committee (ARRC), the U.S. industry group convened by the Federal Reserve Board and the New York Fed that is guiding the LIBOR transition.

• How is SOFR calculated?

SOFR is a broad measure of the cost of borrowing cash overnight collateralized by U.S. Treasury securities in the repurchase agreement (repo) market. The transaction volumes underlying SOFR regularly are around \$1 trillion in daily volumes. The Repo market's large transaction volume gives the ARRC confidence that SOFR will be reliable through a wide range of market conditions, making it a good long-term option to replace LIBOR. The way SOFR is calculated eliminates the risk of manipulation to a high extent being driven by actual transacti-onal data.

• Will LIBOR be replaced by SOFR entirely?

SOFR is likely to be used in the U.S. and the U.K. but other countries are exploring using their own version of a benchmark rate for when LIBOR is phased out. For instance, the United Kingdom chose the Sterling Overnight Index Average (SONIA), an overnight lending rate, as its benchmark for sterling-based contracts going forward. The European Central Bank (ECB), on the other hand, opted to use the Euro Overnight Index Average (EONIA), which is based on unsecured overnight loans, while Japan will apply its own rate, called the Tokyo overnight average rate (TONAR).

The summarised story

LIBOR	SOFR
Bank to bank lending rate	Risk free rate
Based on submissions by the banks involving	Totally transaction based
judgements \$ 500 million of daily trading on 3-month wholesale	Over \$1 trillion of daily actual transaction in the overnight repo market. (2021)
funding market. (2021)	Overnight, backward looking and transaction based.
Forward looking and anticipated term structure	Denominated in USD (Other countries are looking
Denominated in USD, GBP, EUR, JYP and CHF.	for their own benchmarks)





Company Compliances to be done in a financial year by Private limited Companies under Companies Act, 2013

CA Monika Sandeep Hurkat

There are various company compliances under companies Act, 2013 which needs to be taken care by each private limited company. If there is a failure then its reparation are heavy. In this article, I will discuss only compliances parts other than Income Tax and GST which are needs to be done in Company Act 2013.

I. Appointment of Auditor:

- It is an initial compliance which every Indian company needs to be done. Company must appoint a statutory auditor within 30 days of incorporation.
- If the company fails to do so, then company won't be allowed to commence its business & penalty of Rs. 300 per month will be attracted.

2. Commencement of Business:

· Company incorporating after

November -2019 needs to obtain its commencement of business certificate within 180 days from the incorporation.

- In this procedure company needs to put it's paid up share capital into the bank account.
- This is one of the important compliance failure to which company can't start its business or exercise its borrowing power.
- Also without this compliance, company is not able to comply with other statutory comply like Director's e-KYC.
- In case the individual fails to obtain this certificate, there is a penalty of Rs. 50,000 for the company Rs. 1000 per day for the directors for each day of default.

3. DIN e-KYC:

 This Compliance is required in each year. All the directors of the company must be filed for the DIN eKYC or DIR-3 eKYC.

- In DIR-3 eKYC, the Director must provide a unique personal mobile number and a personal email address.
- There's a penalty of Rs. 5000 in case of failure to file DIN eKYC.

4. Filing of AOC - 4:

- Form AOC-4 is used to file the financial statements for each financial year with the Registrar of Companies (ROC). In the case of consolidated financial statements, the company shall file the AOC-4 CFS.
- Form AOC-4 should be normally file within 30 days from the last date when the AGM should have been held. This means Form AOC-4 should be filed latest by the October 30th of the relevant Assessment year.
- In case of One Person Company (OPC) then within 180 days from the end of the financial year.
- · Failure to file AOC-4 will attract a



penalty of Rs. 200 per day of default or delay.

In following situations due dates are as follows:

Status of the	Due dates with ROC	
Company	NOC	
Financial	Within 30 days of	
statement	the annual general	
adopted at	meeting along	
the AGM	with	
	fees/additional	
	fees as given	
	under section	
	403 & In case of	
	OPC the time	
	period shall be	
	taken as 180 days	
	from the closure	
	of the financial	
In case of an	year.	
adjourned	Within 30 days of the adjourned	
meeting	annual general	
meeting	meeting along	
	with	
	fees/additional	
	fees as	
	prescribed.	
If financial	Within 30 days of	
statements	the annual general	
are	meeting.	
unadopted		
If AGM is	Within 30 days	
not held	from the date	
	when the AGM	
	should have been	
	held along with	
	fees/additional	
	fees as	
L	prescribed.	

5. MGT-7:

- It is an annual return which needs to file by every company.
- In this return basic information related to company, its shareholders, directors etc. as on the last day of the financial year i.e 31st March
- Form MGT-7 is needs to be furnish within 60 days from the date of AGM of the Company.

6. Form DPT-3:

- Every company other than a government company must file this return in DPT 3. It is required to be filed annually.
- The due date for filing the annual return is 30th June of every year.
- If the company does not comply with the requirements of DPT-3 and keeps accepting deposits then it will face the following consequences:
 - A Penalty of minimum I crore or twice the amount of deposits whichever is lower, and which extend to Rs. 10 Cr.
 - For every officer who is in default imprisonment up to 7 years and with a fine not less than Rs. 25 lakhs which may extend to Rs.2 crores.
 - Under Rule 21, on the company and every officer in default a fine which may extend up to Rs. 5,000 and where the contravention is a

continuing one a fine of Rs. 500 for every Day since the default taken place.

7. MSME Form -I:

- It is half yearly compliance which is mandatory for every company in each year. Companies have to file this return only when they have payments outstanding for more than 45 days to the MSME supplier.
- The companies need not file a 'Nil MSME-I Return' when there are no outstanding amounts with the MSME suppliers.
- Due date:
 - For April to September: 31st October
 - For October to March: 30th April

8. Holding of AGM :

 For a private limited company, it is mandatory to hold an annual general meeting once a year. Companies are required to keep their AGM within six months from closing the Financial Year.





Business Responsibility And Sustainability Report - A Step To Mainstream Esg

CA Premlata Daga Saboo

BRIEF BACKGROUND

Sustainability reporting is an overview of the company's economic, environmental, and social impacts caused by everyday business operations and activities. Sustainability reporting has come to the mainstream of businesses because the stakeholders have started demanding business accountability for their social and environmental impacts as well. It ensures that the organisations consider their impacts on the sustainability issues and enables them to be transparent about the risk and opportunities they face. Business Responsibility and Sustainability Report (BRSR) is an attempt to mainstream Economic, Social and Governance (ESG) Reporting in India.

ESG Reporting started in India a decade ago when Ministry of Corporate Affairs issued the Voluntary Guidelines on Corporate Social Responsibility. Since then, the ESG reporting has come a long way. Here is a quick look on the develop-

ment so far.

- 2011- The National Voluntary Guidelines (NVGs) on Social, Environmental and Economic Responsibilities of Business released by the MCA
- 2012- SEBI mandates top 100 listed companies by market capitalization to file Business Responsibility Reports (BRR) based on NVGs
- 2015 SEBI extends BRR reporting to top 500 companies by market capitalization
- 2019 National Guidelines on Responsible Business Conduct (NGRBC) released.
- 2020 MCA Committee proposed format for BRSR Reporting.
- 2021 BRSR Format released for top 1000 Listed Companies by market capitalization

APPLICABILITY:

From F.Y 2022-2023 BRSR reporting is mandatory for top 1000 listed companies (by market capitalization) while disclosure is voluntary for the F.Y 2021-2022.

Those listed entities which prepare and disclose sustainability reports (as part of annual report) based on internationally accepted reporting frameworks such as GRI, SASB, TCFD, Integrated Reporting, can cross-reference the disclosures made under such framework to the disclosures sought under the BRSR. Further, in case the data sought in the reporting format is already disclosed in the annual report, the listed entity can provide a crossreference to the same. Thus, an entity need not disclose the same information twice in the annual report. However, the entity should specifically mention the page number of the annual report or sustainability report where the information sought under the BRSR format is disclosed as part of the report prepared based on interna-

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tionally accepted reporting frame-work.

REPORTING FORMATS

The BRSR reporting format is aimed to serve as a single source for all non-financial disclosures.

- 1) There are two versions of reporting format.
 - a) Comprehensive (For Top 1000 listed companies (by market valuation)
 - b) Lite Format (For listed companies (other than covered in point a) and unlisted companies

Presently the reporting is mandatory for top 1000 listed companies but going forward it will be made applicable to unlisted companies as well based on certain criteria of turnover or capital as will be notified by MCA. Hence it is recommended that the small companies should also start the reporting with the lite version on voluntary basis.

A] STRUCTURE OF THE BRSR COMPREHENSIVE REPORT FRAMEWORK

The BRSR has three sections and the purpose and structure of each of these three sections is given below:

SectionA:General Disclosure

The objective of this section is to

obtain basic information about the company – size, location, products, number of employees, CSR activities, etc. The proposed formats include additional disclosures on proximity of a company's operations to environmentally sensitive sites such as protected areas, waterstressed zones, etc.

Section B: Management and Process

In this section, the company is required to disclose information on policies and processes relating to the NGRBC Principles concerning leadership, governance, and stakeholder engagement. Wherever relevant, companies have been asked to provide links to their websites where these policies are available. The purpose of this section is to understand whether the company has the building blocks in place that will enable and ensure responsible business conduct. It reflects the belief that policies and processes are foundational in nature to ensuing action.

Section C: Principle-Wise Performance Disclosure

Responses to Section C indicate how a company is performing in respect of each Principle and Core Element of the NGRBCs. This section requires companies to demonstrate their intent and commitment to responsible business conduct through actions and outcomes. The questions in this section have been divided into two categories: I. Essential: Those that are mandatory for all companies. 2. Leadership: Those that are voluntary and which provide an opportunity for companies to present their impacts and outcomes. It is expected that in the next cycle of review, questions from the Leadership category would be moved to the Essential category and so companies should see this as a pathway to transitioning to a more comprehensive disclosures regime. Following are the 9 principles:

Principle I: Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable.

Principle 2: Businesses should provide goods and service in a manner that is sustainable and safe.

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Principle 5: Businesses should respect and promote human rights.

Principle 6: Businesses should respect and make efforts to protect and restore the environment.

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and



transparent.

Principle 8: Businesses should promote inclusive growth and equitable development.

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.

B] STRUCTURE OF THE BRSR LITE REPORT FRAMEWORK

As presently only the top 500 listed companies have the experience of business responsibility reporting the organisations that are outside the list of 500 have absolutely no experience of reporting on nonfinancial factors and hence expecting them to report on the points covered in the comprehensive format will not be pragmatic. These companies are unfamiliar with any form of sustainability reporting hence in order to make them ready for the future committee proposed a second format called BRSR LITE. This again has the Essential and Leadership category of questions, but fewer in number, and seeks information which such companies should be able to provide. This version was made with the intention of having the MSME organisations to also be a part of the BRSR reporting.

CONCLUSION

The growing salience of nonfinancial disclosures along with the annual financial disclosures ensures that businesses explicitly recognise their environmental and social responsibilities. The proposed BRSR formats provide a standard and consistent framework to capture their performance on globally recognised and locally relevant indicators. Value chain, labour welfare, and women's participation in economic activity – recognised as the three key pillars for inclusive development – are within the influence of companies and have been explicitly emphasised in the proposed BRSR formats. Sustainable production, with focus on raw material procurement, waste disposal, and recycling are recognised challenges and have been incorporated in to the BRSR. The NGRBC and its companion BRSR is a significant step to enable businesses in India to not just behave responsibly, but to also demonstrate to its stakeholders that it walks the talk. We can then proudly say "Make in India -Responsibly".

Appeal

It's a request to all respected members to contribute to Nagpur Branch Newsletter by way of sending Writeups/Articles, Newsletter showcasing talent or any other matter related to professional enrichment on Nagpur Branch email: newsletterngp@gmail.com



CA, GOT TALENT



सीए और उसकी बैंक ऑडिट की चाहत

सुबह की नई किरण तेरी याद लेकर आई है मेरे हर रोम-रोम में तू धड़कन बन के समाई है

वक्त का पता नहीं चलता जब तेरी यादों में खो जाते हैं मिलोगे तुम आज भी वही यह सोच उस चौराहे पर बार-बार जाते हैं

सुना है तेरी चौखट पर दीवाने किस्मत आजमाने चले आते हैं दिलजले आशिक मिले ऐसी किस्मत आजकल कौन पाते हैं

कौन कहता है कमबख्त परवाने इश्क में बर्बाद होते हैं यह इश्क है जिसमें परवाने जिंदा रहते हुए जन्नत पाते हैं

कुबूल नहीं है मुझको इश्क में मर जाना जनाब हर एक गुमशुदा रात के बाद हम नया सवेरा पाते हैं

मिलोगे जब कभी तो मायूसी ना दिखे तेरे चेहरे पर खुकी के लिए तेरी आज भी अपने आप को सजाए सवारे जाते हैं

यकीन है मुझको अपने आप पर पा लूंगा तुझे एक दिन जरूर बहम ही सही पर दिल में शिद्दत से प्यार के एहसासों को पाले जाते हैं

सीए प्रणवकुमार लिमजा

Clicked by CA Abhinav Kurhade

Glimpses of Past Events

Circular/Activity









Glimpses of Past Events

Circular/Activity







Glimpses of Past Events

Circular/Activity







Gist of Past Events Activity for Students - March 2023

Sr. No.	Date	Programme Type	Topics	Speakers / Chief Guest
Ι.	03/03/2023	Physical Program	Half Day Seminar on Future Technology vis-à-vis Chartered Accountants	Chief Guest: CA. Swapnil Ghate Speakers: I. CA. Sanjay Deshpande (CANADA) 2. CA. Dhananjay Gokhale.
2.	05/03/2023	Physical Program	Walkathon Supported by: 1) Department of Police, Nagpur 2) Department of Income Tax 3) Department of Central GST and Central Excise 4) Department of State GST 5) Jhulelel Runner's Academy	-
3.	06/03/2023	Physical Program	Youth Fest	-
4.	09/03/2023 To 24/03/2023	Physical Program	(ICITSS) OC 4 th Batch.	-
5.	11-03-2023	Physical Program	Industrial Visit	-
6.	l 3/03/2023 To 21/03/2023	Physical Program	Mock Test Series Round - 1 (Intermediate Course)	-
7.	l 3/03/2023 To 20/03/2023	Physical Program	Mock Test Series Round - I (Final Course)	-
8.	I 7/03/2023 To 3 I/03/2023	Physical Program	(AICITSS) Advance ITT 5 th Batch	-
9.	18-03-2023	Physical Program	Full Day Seminar on Bank Branch Audit	Chief Guest: M. Narasimha Rao DGM, Sate Bank of India Session Chairman: CA. Julfesh Shah Vice Chairman WIRC CA. Swapnil Agrawal Past Chairman CA. Suren Duragkar Past Chairman Speakers: CA. Hitesh Pomal, Ahmedabad CA. Dhananjay Gokhale, Mumbai CA. Kuntal Shah, Ahmedabad
10.	27/03/2023 To 10/04/2023	Physical Program	(AICITSS) Advance ITT 6 th Batch	-
11.	30-03-2023	Physical Program	One Day Revision (Taxation)	By, CA. Pawan Sarda
12.	31-03-2023	Physical Program	One Day Revision (EIS-SM)	By, CA. Pavan Gahukar

लोक्तमतं समाचार



राष्ट्रनिर्माण में सीए की महत्वपूर्ण भूमिका

भागपुरः । इंग्रेट्स् अंभ कर्ड स्वामित्स अंभ दरिया की बग्धु लाख ही अंध के हात में प्रजयादि स्विति में हा योग्य पहिंद स्वामित्य क्षेत्र लाखे पालको की बेठक दुल्हां हो लोके पर अन्य आहुका राज्यालय की मुझ्ल जीवि और बीजाईर के जरमत विराज भारत का राजदुर के उन्हें के साराज अवदात दिलेंग अतिहि के का में साहित्य के परक अनुप्रार राधानुष्पत की ने पर जीवन और भारत देवी हुए का कि आरंध का देवी में साहद देवी हुए का कि आरंध का देवी में साहद है की साहवा और हर्णांडले के बीच संतु हर त्यन (55) हैं

र्थी और जानाईन के लिए उन्हें संस्थान के wat and and it ran white the store दिया, संपतिय प्रतिष्ठः स्टब्स् सीह अस्तिति केल्क्स् ने भी नह चीम्प सीह दादानी को भीत कार्व हा तुम्झालाग दी इस देखा सीठ समिदा तेम्बर्ड, सीव तर्वत पीडीरण जडवल, भीर, सालदा

बडी, बीट लोग 10, 102, बीट बरावल डिको, बीट अस्ट्रिटी पर अन्त्रज्ञ, बीट त्रित अंधर, वीवेटक प्रार्थता हुल आयोजित विविध् पुरुषका और माथ्यप्रि बेढावी ज्यदिवाली जे। जस्तवादी की ही नई संराजन उपायल और प्रश्नत कुछने



तरुण 🛯 भारत

तपाकृष्णम् सी. वांचे प्रतिपादन

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reite ornite fieldent feben freis anne und mitfich einer meist वारत्ववा कृताः ररस्तुः सावक बारत्व दीर्ट् संगर कारताः पांचे सन्द्रस तरस्तित प्रोणे न्द्रीत बोस् र प्रातीपत अत्रतीया त्यांचा पारत्वाचा संबद्धित कारताः विकान बार्वात एत्याने की जन्म same and this access at any open with a given by another and the efficient burns with their user and राह प्रीय पालना देखी. जीव अधिकरी कारहार, प्रीय हेवल नीरा उपाधिक होते, प्रावेणी हीराक प्राव्या क विष्णुती हीराकर अधिकारना दावर सरप्राय जाने कर्ताकारणे सरप्राय जाने कर्ताकारणे प्रावार प्रधानक केंद्र साम स्वरित अकट कन जप्रवर्गी जीप अभिनद्ध बेपार्ख्य वीप रावेस अप्रतन वीप बावदन जहारे, तीप त्वेस

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भीव हिर्मित रहते कांगी आपका बाधती, जीवहरूदा तीव रवाग्या बहानवार, तीव विजेद स्वाप्याली, विक्रमण, २२१ विक्रम संगतना, योर दीमन वेदावरी, वीष अस्म वस्वाभी कार्य जेव त्यां प्रेण कृत्यीवार्वाचा प्रवेश प्राप्त कृत्यीवार्वाचा प्रवेश उपापित सर्व स्थाप (अस्मा) 4/em point

LOKMAT TIMES

CAs act as bridge between govt, citizens

LOGILAT NEWS NETWORK

Marricipal contraitsioner flat hairrichtan illus suid that CAs are gurtner in nation latiling as they out as bridge between governistent and existents. He was addressing serviy qualified chartered accountants in a programme organized by the Negot bearch of ICAI re-orenty at Vananali, VIP Read. Girtgeth.

methy is Varianusii, VIP Road. However, to conversion Ghripeth. Radhakrishnam B Contrain-tioner, congrainizated the novily qualified chartered accountants and remarked that shortered accountants and remarked that abartered accountants is the preferrior of ethics. Bitweice of BC Fusio Tanks and Physe Private Limited Valual Agrawal, Paggur who presided ever the preparations and Nagara will be ever of the instant growing cities of India and will be vide to provide job aground these to CAs of Contral India.



Hankopal conversioner Radinalnithmen E, director of Plasta Tanka and Pipes Vishal Agraval, charman of Nagpar Islandh of ICAI Sanjay Agraval, NCM statistisk Kelkar, incepresident Andray Gultone, transurer Swaroopa Watalwar and others chring an interactive meet with newly guilled CAs.

He also wold that they should continue updating their learning and knowledge to be successful in the Chatrperson of Nagpar learnch of ICALCA Sarger MAgrawal reistation that one should not forget the samefilese of governs. He wished them best of hack for their future en-

Tagoe Hist Page Ha + Mar 85, 2020 Powered for intelega com

thermans. Regional Council Member CA Abbiji Kolkar me-tiradasi the newly qualified mettiburs Ga this accasion vor-pous awards and autodarship poissaand by chartered a countrants Animoldin Steretest, Bajesh FIDM agrowal. Chari-baratin Barathe, Ramosh M Stah, Namin Barathe, Ramosh M Stah, Namin Barathe, Herner Ladha, VHS Agrowal, Herner Ladha, VHS Reinstahte, solve gives to the meritorious candidates and medy stahests.

a Agrawat, charman meritorious candidates and hosp Gatose, needly students, anified CAs. Wine-chairman, of Nagpur-toratch of ICAI Akshog Gal-hom, no ordinated the programme very effectivels. Secretary Directly Munikyar, IPJ Binnish Sa-giani, Deepid Jorthwarni, Ajay & Yaswani and Trepdi Bhathal were permittenedly present on the constitut and were permittenedly present on the research. purrents.



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राष्ट्र के निर्माण में मदुद करते हैं सीए : अभय कुमार

प्रमुख अप्रेरिज्य में इस्ट्राइड्डा की काम प्राप्त के सिर्म सिर्फेल प्राप्त के अवसीत सिर्फ संगीर्थ्य अपने का और अवस्था का और पूर्व जाता का प्रथम जन्मती के तिलाइंडिन किरीका स्टारत का ny dolta anolite dia anna san, anyo: Andre dinarit ale ann ryne, illion is gan arbite is an R ya anae ni antine is

र पुत्र अन्तर प रागाला क सिंह, मिरोरा जासूब, चिरो, जिसी अन्तर करी पा फिलीमें कियो हैं और केस पुत्र के साथ किलोमें की हैं, उसक कहें पर स्वया के उसका के सीम क्रीस i searce all to Spec-field beca been fill, for search

आईसीएआई नागपुर शाखा में वित्त विधेयक पर संगोष्ठी feites als fefer fan ha op das feast - set was all further if the वाला और का भारत के प्रभाव के भी में बात की। अपने पुरुषा ने प्रियली की फि मीच तरफर के लिए का मंद्रत में बालान्ट्री पुरितर दिस्तों में और बात कि typics will all the second size of the second secon सामग्री इंडेलियों और स्टारपंच संपत्ती के बोच के ही सामग्रि सहेत



fam in one i metter mitos? it हिल्ल के बाहर ने आतांका आहे हो के प्रारम्भवाद के उनके कियात है कर किंग्रेस अन्द्रि किंग्रेस के प्रियंत की किंग्रेस अन्द्रित किंग्रेस के प्रियंत के उनके किंग्रेस की आज्जु करक की बाहक की की।

जानुराष्ट्रा के राजका की किय क. राजका ने उनके कामा बाकर में पूछा जॉकी, कींगर के बातजी जी। गरेक्सीकों की प्रायं जातों के लिए ernen linn, selft min abile ab soernis fron far arent faften Tiffes

luted k seed 4 peri भाषांग्लान (अनुसार के प्रिय क्षेत्र क भग्नित का जन्मते हैं, जिस्की प्रांत अभ्यात करने के देशक चीरक सारम der urbeite fanze bland offen die, urbaite Science 2 und differe (2004) di sug fui ance conservine alte orienterpoi di otto finito compris consultatione accesso di anteriore obtendi menerali di alte optimi sul differe accesso di anteriore obtendi menerali di alte optimi sul di sulla cocca di anteriore di di story is set they shared ada किया कि बजट भाषत में इंडल्फा की में संदेश्वी के इंडल्फ की खरा जान it forests and maximum Ar 6 mugit is first avec strine whithin th within

'CAs are instrumental in tax collection'

SAGFUB Branch of WIRC of ICAI Indella sommarren Primeron Bill 2025 for discussion own various amendments, pro-posed in Finance Bill 2023 regarding 'Direct tases and influentusmonditsimpacton capital market.

Kenner Abhay Kimot Ganznissiener Central 653 and Excise and the chief gassi of the sensitiar sold. "Chi are instrumental in tax collection for the Groomment, Similarh achieving target of GST col-loction of Ba 110,000 eross per mooth is not possible without the support of Charse Accountants 0.24s?.

Abhay Kumpy or knowledged thatthe Chine bridge between Government agencies and business organizations. CA Cirish Music, Delhi was

the speaker on direct taxes. CA Brijech Vierna from Agradel b-Brijed vierns from Aga-erated on tailasci takes

Vikas Sethi, Share Market



Members of ICAI Nagper Erench along with the diginitaries at the seminar on Finance Bill 2022.

Espert and analystopoles also at Capital market and impact of Buckset on it? Chattperson of Nagpur Branch CA Sonjay M Agamed said that the Government can bask upon GAs for effective implementation/compliance of provisions of various Acts.

CAAbhilt Kellar, BCM, sald that the Budget is prograatic and/orward/solving CACArish Abuja discussed the brief assaucts of direct tax and the imendments related to Finance BE 2023, CA Bitlesh Verina spoke about changes in indirect takes in Barbert 2022

Preserved by Electronette

in the section. Vikas Sethi resourced that Budget impact doeu not last long in the mar-ket. CA Alohay Gathans, Veo-Chairperson coordinated the grogramma. CA Direch Bathi. Secretary purposed the votical thanks. CA laydeep Shoh, Past President of ICAL CASsourceps Wagafavar, Theasaner, CA Santav/ Wazshvat, Dreasmer, CA Saraty, C. Agratovi, WiCASA, Chaitperson, GA Dorphin Saglari, Immediato Pare Chaitperson, GA Deepoli Jethnemi, CA Ager E Vasorati and CA Trapfi Bhattad sense present along with nose than 225 chartered acrossminitis.



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सीएंनी घेतली प्रधान मख्य आयकर आयक्तांची भेट



नागप्र: पार्ट्स आकार्ट्रिया आपसीराआगच्य उच्चगुआवे आरसी नजपुर शाखीने उकतीच नागपुरच्य प्रधान मुख्य आपकर आपकर वर्माचरा सिन्हा बांची भेट चेत्रली, आगसीएआव मागपुर गास्त्रेद्वारे विविध उपक्रम राजनिण्यात पेताल, वायेळी मीएंमाती आगवन विधानामोबत नागपुर शाखेदारे सुरू असलेल्ना अउटरिय बार्यप्रमांची महिती देण्यात आती. जिवेही आधापकता असेल तेथे आपकर विभाग करवते व मार्टर्ड अभ्याइंटर योग माहफार्ग करेल, आमे आश्वामन प्रधान महल अलगभर अल्पन वर्मधार सिन्हा बांगे विले. चर अनुपालनामाठी निरंतर खटवानांग्राठी आयसीएआपच्या टीबद्वारे प्रधान मुख्य आपकर अयुक्तांना आपपान करण्यात आस्थाचे आवश्च सीए संजय प्रथ असवाल यांगी संगिलने. Seart Nagpur Edition

LOKMAT SANTIMES

CCIT assures to co-operate with tax assessees and CAs



COT, Vasundhara Sinha being greeted by chairman of Nagpur branch of ICAI, Sanigy & Agrawal while vice-president Akshaw Galhare and secretary, Diresh Rathi look on

LORMAT NEWS NETWORK NICRIE

Nagpur Branch of WIRC of ICAI felicitated principal Chief Commissioner of Income Tax, Nazpur Vasund-

hara Sinha recently. Chairman of Nagpur branch of ICAI Sanjay M Agrawal, vice-chairman Ak shay Galhino and scenetary **Dinesh Rathi** called on Va sundhers Sinha and apprised her of various activities being done by Nagpur branch of ICAL.

They also informed her

wherever required.

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प्रधान मुख्य आयकर आयुक्त का सत्कार

सीए की मदद करेगा विभाग : सिन्हा

una de la compañía de मान्त्रा अवस्थित अर्थ के विद्य

की नापक चाला ने प्रयान पुरुष आवेकर आयुत्त, नागपा श्रीमती वर्मप्रत सिन्दा का सरका फिया। जाईगीएआई की नगपुर

राखा के अध्यक्ष सीए संबंध एव. अप्रयाल ने आंगले सिन्दा को बनामा कि आईसीएआई की नागहर गाला हात विभिन्न परिविधियां भी क रही हैं। उन्होंने रिपारिश्वों और भारेंडे एक्स्सीरेंडर के लाम के लिए सायका विभाग के साथ नगरत प्रकार जान प्रसार का गई पिर्टिय the fit factors arriver रुनें सुभित किया। जीमती सिन्दा मे अञ्चर्षाय आई भी मागपुर शाखा भी प्रमानाः दिया और आजायम दिया



कि जरा भी सरायक सोता. अगवर दियम कारायको जी। चार्टदं क्लाइट्रिक्त की मरद करेगा। अर्थविद्वातं, राष्ट्रक तेम ने उन्हें बेहला कर अनुपालन के लिए चार्रहे एकाइटेंसा के लिंगर सार्थांग के जो में आधाला दिया। सन्त्रत के समय सांध्य सीर दिनेत्र राती और उपाच्यत्र गणि अलय गुण्डाने उत्तरिकत थे।



वसुंधरा सिन्हा का अभिनंदन

नागपुर । दि इंस्टीट्यूट आंभ वार्टदे एकाउंटेंट्रा ऑफ इंग्रिक की तांगपुर शाख के पताचिकारियों के ताल ही में प्रयान मुख्य आयथत लापुना बल्यांपर सिन्दा का उनके

कार्यालय में अधिरांदन क्रिप्ट, इस तीतन आईसोए,अर्थ नागपुर शावा के अध्यक्ष सीम मांजयपत्र, आज्याल ने नागपर जास्त्र की भिभिभ त्रतिविधियों से सिम्बा को अवगत कराच, साथ ही उन्हें करराताओं sticate is the if second laters के साथ मिलकर जलार का सी विकिथ अंतउटरीय प्राप्तक की

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सिन्हा का अभिनंदन

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ICAI felicitates **Principal CCIT**



NAGPUR Branch of WIRC of ICAI felicitated Principal Chief Commissioner of income Tax (CCIT), Nagpur Vasundhara Sinha recently. CA Sanjay M Agrawal. Chairperson of Nagpur Branch of WIRC of ICAL CA Akshay Gulhane, Vice Chairperson and CA Dinesh Rathi, Secretary met Principal OCIT and apprised her about various activities being done by Nagpur Branch of ICAL

She thanked the Nagpur Branch of ICAI and assured that Income Tax Department will help the assesses and Chartered Accountants wherever required.

and also chartored account. ants She thanked the Nagyur branch of ICAI and assured that Income Tax Department will help the assesses and chartered percountants

about various outreach pro-

gramme being conducted by Nagpir branch in association

the larouse Tax Dopartment

for the benefit of the assesses

ICAL Nagaur team assured her about continuous cooperation of chartered ac-cooperations for better tax

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LOCALCE MARK

LUXXANT TIMES • Anchor

'Timely compliances ensure hassle free FY' or first format

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Changes in Fira Bill discassed

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• साम्यु, १५ वर्ष

sectored track the ned felfinger at mafeteli gebie andres samme selle तरे. पात्रणी अन्न पत्नी अन्त शावेंचे वाजी अपन पीर देलल the turks her term गणानु सार्थवे जन्मव सीए संसर तरसर पांचे प्रमुख उपरिच्छे होती. प्रमुख पांचे जन्मता जनाता afte pår spyr me efte बस गीप तो पत कार्यप्रेय सीप विशेष बेहल, मोर तालिक तत्वजी पांची प्रानिधती होगी. प्राप्तनेती been wheel, was appended selfin an eller 1994 A 1994

विभिन्नवार्थिक विभिन्न कटनानी चतिर्थ दिग्री, को निवसित अनुवर्षात्रवारी राष्ट्रवांवारी कार्यवार करवा काराव्य जाते. कार्यवार करवा हर्षाचीया दर्शावीया इत्यावीया दुर्शाचीया कारावार्थ्य काराव्यक आपका कारावार्थ्य काराव्यक आपका पटमार्थ का केले. संगठित करी स्वयों साध्या अगि सीएमध्यों य Descu was list you and energy and set out the soft amount sen the act into a lings we be with cells of interpol sourd of comous onling film dechego safeti Refi, soveran anger allen edit anual e terrete anarret anstation ingenit orifer anere cannel francisc bit, (b). e(ree polin)

(स्वीएन) तेष दीख त्यान्ते, तेष पूर्वी भाषा, सीध जन्म सालगी

समयबद्ध अनुपालन से नहीं होगी परेशानी : जोगानी आईसीएआई में 'मेकिंग मार्च मीनिंगपुल्ल' पर संगोष्ठी आयोजि



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लोकमत

वेळेत पूर्तता करा; आर्थिक वर्षाचा शेवट त्रासमुक्त करा कैलास जोगानी : नागपुर सीए संस्थेतर्फ चर्चासत्र



unione und bie beer stud alle some der en anan प्रोध्यातीका अन्य वालवानी, तुई भट्टर, स्वान्य प्राप्त्रणा, जाणित लाग्री, जन्म कृत्यने, दिनेन रही, जेपान प्राणिता, प्रीतन नेहात, गोणित राज्य, प्रियेट स्वयानानी,

जीवन्स्त न्यूप्र नेटवर्फ नम्भरः सीर्भने वित्र विदेववर्गात विवेध बढ्लोची पहिली उत्तरवन व Hearth Phys. Rep. p.1487523000 THE STREET WATER AND केंद्र कागणक हेतु त्रवंत जिन् गणपूरी साराज्यांचा असित नवांच तेवट निशिधना जानमुखा होतो, असे मत नागहा छोट संस्थेचे माजी जावता तरिप्त होए केलाइ डोमानी गईनी गईने स्टब्स केले

ters cells definits and spree र्मनिषड्रा रा जिलावर गावित्राचे extan rinder with this तथगुहात काण्यात अले. गुरुम तमानुहातः कार्यमाः उत्ततः मुख्य अप्रियी म्हणून ते क्षेत्रता हिर्दे, संचला साराष्ट्र बीच संस्तंत्रे अववक्ष संस्त एव जावाल उपनित होते.

जीमानी प्रान्तने, अंपतालामा विविध निवसंद निवसिन राजन विग्वीक स्वतः तो मालकाणिक

संस्थान कुए आन्द्राप्तर ठाली. प्रतीमी सीए मंग्रेड एम अख्यार सांगे औरशी रांचे स्वाग्ध केले. ते सामाले, प्रत्येक प्रहरू प्रीरंकदूर वर्तम अप्रेश करते. ही पूर्व करतो महेरंचे कारंटर आहे. करते लीर गॉविंद क्या न्हायले, जहकांग आपतार कडरवंगी महीती जांबार देवे अवश्वत आहे. वत्री सीर का रस बागडिया धोनी केवले कायदा जाणि मौराजाओं या जिम्पाल धावन केले. सेर प्रिंत संटल योंने जोरफरी काळांगांत मध्यपूर्व पूर्व कारण्या बाह्यदेवः क्रांतिको, कीर अलिम लयती वांगी जेतल्या इत्रिकोलहर their terror and both

स्तान करन्द्रण पक स्तर. सूत्रवंधालन वर्तित तींग दिनेत रही होने केले. वर्तस्वारक तींव स्वरूप बद्धलबार पांची बाबा जपने प्रांशी मणी अलक्ष कीर जिमेद्र राजवामी sho theat should she out yes, सरण्याचा जाला डीटेले जहकांता : गीर जलव बाववणी उसणे ६० हत अधिक साहेई अक्सरेटर उपस्थित होते.

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माणपुरः स्वर्टतं अवस्तंटंट (सीर) हे देशान्य अधिवयन्त्रलेते जीवटर आहेत, असे प्रतिकदन एसबीआय मनपूर झोनचे उपमहाध्यतस्थात (व्यवसाह द शंवालन) एम. नरीमना राव यांनी केले. आपनीरआयच्य उभगूआवआरली नगपुर शाखेद्वारं मुकवीच बनामदी समागुरात आयेजित 'बैंक रहना लेखानील'कील प्राचलका ते केला डोते. व्यवसायत बाद, साहक सेथ, तंत्रक्षान व निवमांचे फलन हे बीहेन क्षेत्राचे पार स्तम असल्याचे ज्यांनी सर्विततो. कार्याजन्माः परिचनी भारत संप्रिय परिषटेहे उपल्यम सीए दिरोश प्रेसल, संबीध प्रतिप्रेचे सदस्य सीए अभिवित केवरकर, अहमहम्मद वेजील सीच हितेल केवल, मुंबईचे सीच मनजव सेखले. आमदाबदये सीर कुंतल शाह येनी विविध विषयधर उपस्थितांन मानेदर्शन केले. राजपुर शाखीचे आयम सीर संजय एम अवमाल पाने उपस्थित सर्व मन्यवर्वचे स्वाला केले. विकासचे अध्यक्ष सीप संजय सी. अधवात क्यी उद्यादन कार्यक्रमांचे संघालन केले. यर आपल उपाधात सीए अध्य कुलाने यनी सनते. तरिक सबरी संघरतन व्यानव्यान समिती सदस्य सीर दिनेश राही, सीर स्वरूपा वजासाल व सीर अजग वसवानी धनी केले. यहवेली प्रमुख्याने सीर जितीद सामलानी, सीर देवल जेतवानी, सीर कुछे बहुद, सीर जुलोजा हात, सीर स्वर्णनल अववात, सीए सुरेन दुरमवन, सीए संवैध जीतवानी व शर्जल खानजेडे घोध्यासा 200हन अधिक सीए सहस्य उपस्थित होते.

सीए देश की वित्तीय प्रणाली के डॉक्टर

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विद्वापन की दुनिया बैंकिंग प्रणाली में है सीए की प्रमुख भूमिका : नरसिम्हा राव renews the state, jobs they is more in the same entry is the state is well as a state to the state of the sta Mine autory is yet used it yills more the thread and horizon august at mode it before a Biller mond it. For bases argume anditual at our is det de pair ange giber of the de distance ange giber of the de distance ange giber of the de distance ange giber of the distance and the distance ange giber of the distance ange giber of the distance and the distance ange giber of the distance and the distance an uter or di fitus der gata inn b A Martin P Let the the bound at the second seco 100 id, gfe um NY SAL BU NY TYN B water affects and a work a setter a size 5 the works that I split

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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

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- 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
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