



# MONTHLY E-NEWSLETTER MAY 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 Esteemed Members,

"I never dreamed about success. I worked for it" was rightly coined by Estee Lauder. I am sure the upcoming Professional have worked hard and at this very outset, I wish all students and our future to-be colleagues appearing for their May-23 exams all the very best. I am confident that you will soar high and add strength to our Profession. Forming a part of your journey, we have ensured reading room facilities at the Branch.We appeal to the students to take full advantage of the facility to accelerate their careers.

As the Chairman of the Nagpur ICAI Branch, it gives me great pleasure to share some exciting updates and important information with you through this newsletter. Our branch has always been a strong and vibrant community of professionals, and together, we continue to elevate the standards of the accounting profession in our region.

First and foremost, I would like to express my gratitude to all the members who actively participated in our recent events and programs. Your involvement and enthusiasm have contributed significantly to the success of these initiatives. Your commitment to professional development and your eagerness to share knowledge are truly commendable.

The month of May, when the sun screeches hard upon us, we are delighted to have lined up and executed a series of engaging and insightful events for our members. Our branch has always strived to provide opportunities for continuous learning, and this month was no exception.

### A brief on the May-23 Activity Report of the Branch

An interactive start to the month was ensured via "Interactive Meet with Income Tax Department" where notable speakers Shri Sandeep Salunke DIT(I&CI), Nagpur; Dr. Kaumudi Patil, Addl. DIT (I&CI), Nagpur and Shri Manish Banerjii, Asstt. DIT (I&CI), Nagpur shed light on SFT compliance and Everification Scheme 2021.With a marginal gap, this event was followed by a **"Seminar on Maharashtra Amnesty Scheme 2023 and Revocation of GST Registration"** conducted by CA Mahendra-ji Jain.

Co-Operative Banks have formed an integral part of the Financial economy and has been consistent in extending constant support to businesses. The Nagpur Branch conducted a **"Seminar on Co-operative Bank Conclave"** which was fortunate to have as Chief Guest Shri Suresh Ghungrud Income Tax office (Hqrs) I & CI, Nagpur. Eminent Speakers in the tally included CA. Ashish Badge, Nagpur; Shri Manish Banerjee Asstt. DIT (I&CI), Nagpur; CA. Dhananjay Gokhale, Mumbai; CA. Tusharkanti Dable, Nagpur; CA. Naresh Jakhotia, Nagpur and CA.Hemant Rajandekar, Nagpur.

Entering mid of the heated month; the Branch organized a **"Half Day Seminar on Reassessment Procedure & E-verification Scheme 2021"** which was graced by the presence of Past Chairman of Nagpur Branch CA. Umang Agrawal. Speakers in the session were the well known Adv. Kapil Hirani, Nagpur and CA. Rajpal Singhai, Nagpur.

With the closure of the month nearing by, the Branch through the combined efforts of the entire Managing Committee Team was fortunate to have hosted "One day Training Program for Peer Reviewers organized by the Peer Review Board of ICAI" While Chartered Accountants are crucial for nation building, it is also essential to uphold the highest standards of ethics and to ensure compliance with Framework of Quality Control & Specific Controls. Starting with the Key Note address of CA. (Dr.) Anuj Goyal, Chairman Peer Review Board, ICAI. the Training Programme was an exceptional, of a kind event that enlightened the members. The Training was highlighted by the presence of stalwarts in the Profession, CA. Chandrashekhar Chitale, CCM & Member Peer Review Board, ICAI; CA. Durgesh Kabra, CCM & Member, Peer Review Board, ICAI. Other eminent speakers included CA. Ayush Jain; CA. Anagh Gupta and CA. Himanshu

#### Agrawal.

With month neatly executed, the Branch has also kept its eye on the technological advancement and education premise that we had set out with. With the recent renewal of Agreements of ICAI with cloud software giants, we as Nagpur Branch encourage our members to go techno-heavy and are willing to extend any support required.

I would like to express my heartfelt appreciation to each member for their unwavering dedication and hard work. Your commitment to upholding the highest standards of professional excellence has not gone unnoticed. I acknowledge the contributions of our members in our newsletter, "and" for their knowledge worthy articles. Real Estate is trending in the town and MahaRERA is strengthening its force. In view of the same, an Article on the "State of Real Estate due to infrastructural development" noted by CA Amit A. Agrawal shall prove useful for the members. Also, amendments in taxation laws need re-visits. Herein, an Article describing "Top 10 judicial pronouncements in taxation laws under writ jurisdiction by High Courts" shall prove to be a worthy read for the members. I appeal the talent and experience in our vicinity to step forward and contribute to the Newsletter.

The expectation of the hour is to complete the upcoming Income Tax Returns' within the prescribed time limit. As quoted by Napoleon Hill, **"A goal is a dream with a deadline"** With due dates in sight, let us all resolve to complete all work at hand within the prescribed, pre-defined timelines.

ProfessionallyYours, CA Sanjay M. Agrawal





CA. Amrita Bagdia

Respected Members,

As we enter the hottest month of the year, It gives us great pleasure to address you as the Joint Editors for the May edition of the Nagpur Branch of WIRC of ICAI newsletter. We are happy to have been entrusted with the responsibility of bringing you the latest updates, insightful articles, and relevant information pertaining to our profession and shall continue in the same vein. In this edition, we aim to provide you with a comprehensive overview of the recent developments in the field of taxation and other areas of affiliated interests. Our team has worked diligently to curate a collection of articles that cover topics, including "Top 10 judicial pronouncements in taxation laws under writ jurisdiction by High Courts" drafted in details by CA Ram Heda and "Unlocking Nagpur's Real Estate Potential: The Impact of increased Road Connectivity" outlined by CA Amit A. Agrawal. Both these Articles are immensely knowledge enhancing and can help members in better decision making as well as

# Joint Editors Message

regards Real Estate decisions. We would like to express our gratitude to all the members who have generously contributed to this edition. Your valuable insights and expertise have played a vital role in shaping the content of this newsletter. We encourage all members to continue sharing their knowledge and experiences, as it is through collaboration that we can collectively elevate our profession.

We have also included a special section dedicated to the achievements and contributions of our esteemed members. It is our belief that recognizing the accomplishments of our colleagues not only fosters a sense of camaraderie but also serves as a source of inspiration for others to strive for excellence.

History has been long forgotten where Professional were dependent on client information to initiate processing of their work.With enhanced vigilance by the Government, the responsibilities of Professionals have increased multi-fold. As part of the Professional community, we have been asked to take onus of the client data as well with the rapidly



**CA.** Palkesh Khandelwal

changing scenarios. As we navigate through these challenging times, it is imperative that we stay connected and support one another. The Nagpur Branch of ICAI newsletter serves as a vital platform for information exchange and networking within our community. We encourage you to actively engage with the content, provide feedback, and share your suggestions for future editions.

Lastly, we would like to invite the attention of all members to stay updated with the various events and initiatives organized by the Nagpur Branch. These events provide valuable opportunities for learning, networking, and professional growth.

We hope you find this edition informative and engaging. Happy Reading!

Kind Regards,

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





Top 10 Judicial Pronouncements In Taxation Laws Under Writ Jurisdictionby High Courts CA. Ram Deepak Heda

#### I. Order Cancelling Firm's GST Registration Based On Cryptic Show Cause Notice without providing specific reasons for quashed

Sona Metals Vs State Of Gujarat (Gujarat High Court)

The Gujarat High Court has guashed an order to cancel the Goods and Services Tax (GST) registration of Sona Metals, citing a lack of detailed reasons for the cancellation. The petitioner, registered under the Gujarat Goods & Service Tax Act. challenged the cancellation order on the grounds that the show cause notice issued by the respondent was vague and did not provide sufficient information. The respondent had issued a show cause notice in Form GST REG-17/31, which was uploaded on the department's portal but was not physically received by the petitioner at their registered place of business. The court found that the respondent failed to provide specific reasons for

cancellation under Section 29(2) of the GSTAct.The court further directed the respondents to issue a fresh show cause notice which includes detailed reasons followed by grant of a reasonable opportunity of hearing.

#### 3. No Jurisdiction To Reopen Assessment If Dispute Is Settled Under Kar Vivad Samadhan Scheme

Citibank Vs S.K. Ojha (Bombay High Court)

The Bombay High Court has ruled that an assessing officer has no authority to reopen an assessment if a dispute has been resolved through the Kar Vivad Samadhan Scheme (KVSS). Justices K. R. Shriram and M. M. Sathaye stated that, once a declaration has been made, tax arrears have been established and paid, and a certificate has been issued under the KVSS, the assessing officer cannot reopen the assessment by way of notice unless it has been discovered that a material aspect of the declaration is false. The respondent argued that there had been a misdeclaration, but the court ruled that the assessment had been reopened because of a change of opinion by the assessing officer, which did not justify the belief that taxable income had been omitted from the original assessment.

4. GST Registration Cancellation of supplier with retrospective effect does not empower revenue to deny ITC to the Buyer.

M/s. Gargo Traders Vs The Joint Commissioner, Commercial Taxes (Calcutta High Court)

The petitioner, a registered taxable person and claimed credit for input tax against a supply made from a supplier. The petitioner challenged the order issued by the respondent authorities for not allowing the peti-



tioner, who is the purchaser of goods, and refusing to grant the benefit of input tax credit (ITC) on purchases from suppliers. The respondents submitted that the claim of the petitioner for input tax credit is not supported by any relevant document and the petitioner has not verified the genuineness and identity of the supplier, whether he is a registered taxable person or not, before entering into any transaction with the supplier. The Calcutta High Court, in the present matter while noting that at the time of the transaction, the name of the supplier as a registered taxable person was already available with the government record, and the buyer/petitioner had paid the amount of the purchased articles as well as tax through the bank and not in cash, remanded the matter back to the department. The respondent authorities only relied on the cancellation of registration of the supplier with retrospective effect to reject the claim of the petitioner without considering the documents relied on by the petitioner. The court further noted that there was no collusion between the petitioner and supplier with regard to the transaction.

#### 5. Rejection Of Application Under SVLDR Scheme Without A Hearing Is Violative Of Principles Of Natural Justice

Carpet Export Promotion Council Vs Union Of India (Delhi High Court)

The Delhi High Court has held that the summary rejection of the application under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (SVLDR Scheme) without affording the opportunity to be heard would violate the principles of natural justice. The Hon'ble High Court has stated that in terms of the SVLDR Scheme, the petitioner would be entitled to the waiver of interest and penalty as it had paid the requisite tax prior to the stipulated date. The court held that the legislative intent to enact the SVLDR scheme was to include all taxpayers in offloading the baggage of disputes. The court further held that excluding a taxpayer merely because there were some obvious and not material errors in the quantum of the duty details filled in the form, although the correct amount of duty was deposited, would run contrary to the object of the SVLDR Scheme.

#### 6. Assessment Order quashed where assessee was given only 13 hours time to reply to the show-cause notice

Sundaresan Suresh Kumar Vs Assessment Unit (Madras High Court)

In the present case, the peti-

tioner/assessee was issued with a first show cause notice on March 6, 2023, and the time to file a reply was given until March 9, 2023. In spite of giving the details and seeking time to produce and upload the voluminous records, the petitioner was issued with the second show cause notice proposing to assess the variation on March 27, 2023, at 19.10.33 p.m. The petitioner was given only 13 hours of time until 9.00 a.m. on March 28, 2023. The second show cause notice proposing to assess the variation was issued to the petitioner on March 27, 2023, at 19.10 p.m., and the petitioner was given only 13 hours to reply, i.e., till 9.00 a.m. on March 28, 2023. The Madras High Court quashed the assessment passed in a gross violation of principles of natural justice as the assessee was given only 13 hours to reply to the show-cause notice with a direction to the respondent to consider the matter afresh and, after providing an opportunity to the petitioner, pass appropriate orders within a period of four weeks.

#### 7. Primary allegation cannot be added to the Show Cause Notice by issuing Supplementary Notice

Usha Rani Girdhar Vs Income Tax Officer (Delhi High Court)

The Hon'ble court held in the present case, Kingsway Camp property was mentioned in the



SCN issued under Section 148A(b) of the Act and the petitioner was never asked to explain the transaction with regard to the sale of the Rohini property. The Court found that not only is the description of the property different in the notice issued under Section 148A(b) of the Act and the order passed under Section 148A(d) of the Act, but also the sale consideration and circle rate in both the documents are different. The Hon'ble court further held that though the Assessing Officer prior to passing the impugned order under Section 148A(d) of the Act realized that he had committed a mistake while issuing the notice under Section 148A(b) of the Act, yet he proceeded with the same and even went to the extent of wrongly stating in the Section 148A(d) order that he had issued the notice under Section 148A(b) of the Act with regard to the Rohini property instead of Kingsway Camp property.

In the present instance, the assessee specifically replied to the allegation that was mentioned in the notice issued under Section 148A(b) of the Act and for this, she cannot be faulted with. On the other hand, the Assessing Officer has been negligent in incorporating the incorrect information and in not admitting the fact that he had committed a mistake while issuing a notice under Section 148A(b) of the Act even at the time of passing the order under Section 148A(d) of the Act.The Hon'ble Delhi High Court held that Assessing officer cannot add primary allegation in Notice by issuing Supplementary Notice. The court also stated that the intent of issuing Notice under Section 148A(b) of the IT Act is to inform the Petitioner of the allegations against him with sufficient particulars so that he can put forward his defense.

#### 7. Assessment Order Cannot Be Directed Against Only One Of The Legal Heirs Of DeceasedAssessee

Darpan Kohli Vs Assistant Commissioner Of Income Tax (Delhi High Court)

The Delhi High Court held that an assessment order cannot be directed against only one of the legal heirs of a deceased assessee. Justice Rajiv Shakdher and Justice Girish Kathpalia guashed the Rs.10 crores demand on the ground that it was only against one legal heir of the deceased assessee and not against all the legal heirs. The petitioners are the legal heirs of Kuldip Kohli, the dead assessee. After his passing, the petitioner got an aggrieved reassessment notice in his name or that of a deceased assessee. Without notifying all of the dead assessee's rightful heirs or moving the proceedings to their

PAN, the respondent passed the assessment decision against the deceased assessee on his PAN. The petitioner claimed that the Assessee's legal heirs properly informed the Assessor of his death. However, the scrutiny procedures have been improperly conducted in the name of the dead assessee on his PAN without recording any of his legal heirs or representatives as required by law due to ignorance of the facts on record. The court has quashed the assessment order and ordered the AO to notify the petitioners to provide them an opportunity to be heard.

8. Notice issued under section 148 of the Income tax act quashed in view of the overriding provisions of section 238 of the IBC Code, 2016

MSP Metallics Limited Vs. Assistant Commissioner of IncomeTax & Ors. (Calcutta High Court)

In the present case, the Central Bank of India filed a petition on 27.01.2022 against the petitioner seeking Initiation of Corporate Insolvency Resolution Process (CIRP) which came to be admitted by the NCLT and a resolution professional came to be appointed for the petitioner company. The petitioner was issued a SCN u/s 148A(b) of the act and subsequently order u/s



148A(d) came to be passed which was challenged by the petitioner in the present writ petition. The Hon'ble High Court held that that once a Corporate **Insolvency Resolution Process is** admitted, no fresh proceeding either civil or criminal be initiated against the petitioner and the pending proceeding is required to be stayed in view of Section 238 of the IBC, the provisions of IBC has overriding effect upon all other laws inconsistent herewith. As such the proceedings initiated by the revenue department were quashed and set aside.

#### Director of Company discharged from liability of company when burden u/s 179(1) discharged satisfactorily

Prakash B. Kamat Vs Principal Commissioner of Income-tax (Bombay High Court)

The petitioner challenged the order passed by the Income Tax Officer under Section 179 of the Income Tax Act, 1961, holding the

petitioner liable for taxes allegedly due from Kaizen Automation Pvt. Ltd. (KAPL). The petitioner contended that during the time when he was the Director of the company, there was no outstanding demand for tax or duty from the Income Tax Department. After a long period of 8 years, the petitioner was served with a show cause notice directing him to reply as to why proceedings under Section 179 should not be initiated against him for an outstanding demand against KAPL, the assessee Company. The court found that the department proceeded mainly on the basis that the Assessee was Director during the assessment years; however, it failed to consider whether there was any gross neglect or misfeasance for breach of duty on his part in relation to the affairs of the company "in the context of non-recovery of tax dues". As such the court quashed the order holding the petitioner liable for the outstanding dues of M/s. Kaizen Automation Pvt. Ltd.

10.Penalty order under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (BMA) quashed as it failed to consider the email sent by assessee

Prateek Chitkara Vs JCIT (Delhi High Court)

The petitioner/assessee has challenged the penalty order dated March 29, 2023, passed by the department under Section 41 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. Furthermore, prior to the penalty order being passed, a show cause notice dated March 2.2023, was issued under Section 41 of the B.M. Act. The assessee filed a reply on March 9, 2023, albeit via email. The Hon'ble Court held that the petitioner/assessee's reply was on record which, for some reason, was not taken into account by the concerned officer while passing the impugned penalty order.As such the Hon'ble Court set aside the penalty order and directed the respondent revenue to conduct a de novo exercise





Unlocking Nagpur's Real Estate Potential: The Impact of Increased Road Connectivity CA.Amit Agrawal

Nestled in the heart of India, Nagpur is a city that has witnessed significant growth and development in recent years. With its strategic location and robust infrastructure, the city has become a hot-bed for real estate investments. In particular, the expansion of road connectivity has played a pivotal role in unlocking Nagpur's real estate potential.

One of the key factors driving real estate development in Nagpur is the improved connectivity brought about by the construction of new roads and the expansion of existing ones. The completion of major infrastructure projects, such as the Nagpur Metro Rail and the Nagpur-Mumbai Super Communication Expressway, has significantly enhanced connectivity within the city and its surrounding regions. These projects have reduced travel time, improved accessibility, and opened up new arenas for development.

The expansion of road connectivity has spurred the development of new suburbs and peripheral areas in Nagpur. Traditionally, the central areas of the city were the primary focus for real estate development. However, with improved road infrastructure, investors and developers are now exploring untapped areas on the outskirts of Nagpur. These emerging suburbs offer affordable housing options, spacious layouts, and a tranquil lifestyle, attracting homebuyers seeking a balance between urban conveniences and a serene environment.

The connectivity has not only benefited residential real estate but has also catalyzed the growth of commercial and industrial sectors in Nagpur. The improved transport links have attracted businesses, industries, and logistics companies to set up their operations in the city. This has created a demand for commercial spaces, office complexes, and warehouses, driving the development of dedicated commercial hubs. Moreover, the establishment of industrial clusters has generated employment opportunities, further boosting the demand for affordable housing in the vicinity.

The infrastructural advancement in Nagpur has opened up numerous investment opportunities for individuals and organizations alike. Real estate developers can tap into the growing demand for affordable housing, luxury apartments, and commercial spaces. Additionally, investors can explore opportunities in land acquisition and development projects in emerging areas. The city's potential for growth and the government's focus on infrastructure development make Nagpur an appealing destination for long-term investments.

The improved road connectivity in Nagpur has been a game-changer for the city's real estate sector. It has not only enhanced accessibility and connectivity but also unlocked new growth corridors and investment opportunities. With the emergence of new suburbs, commercial hubs, and industrial clusters, Nagpur is experiencing a surge in real estate development. The city's strategic location, coupled with ongoing infrastructure projects, promises a bright future for real estate investors and residents alike. As demand continues to rise, real estate prices are appreciating steadily, making Nagpur an attractive investment destination. With the city witnessing continuous growth to evolve and flourish, it is poised to become a key destination for real estate investments in Central India.





Nifty ....Towards 20900?? CA Anand Taori

Being a Chartered Accountant, dynamism of stock market have always attracted me. Fundamental and Technical analysis are generally used by market participants to gauge the market movement. Its important to understand that both the methods have there own pros and cons. Further, as markets are dynamic and depend on several factors it may result in unexpected move in either direction in short term driven neither driven by fundamental nor technical for short term. Further, both the studies are more an art rather than science. Therefore every one have different view, thought process making markets dynamic and unpredictable. This article is based on Technical Studies ofter known as price action studies

### The Technical Study of Nifty Charts

Nifty had a dream run after a steep covid fall from Jun 2020 to Oct 2021. It roused from low of 8800 in Jun 20 to high of 18600 in Oct 21. No one expected such a large movement specially when sentiment around were negative, most of the business were disrupted and no one actually knew what will happening next.



(Chart I : Nifty Monthly time frame Candle Stick Chart from Apr 2020 to June 2023)



After this extraordinary run, Nifty was consolidating in the range of 15400 – 18900, from Jun 21 to Jun 23. Consolidation within a range after a steep move was actually a healthy sign. Nifty tried to break its high Jan 22, Apr 22 and Dec 22. But every time it tried to move ahead, it was sold off. In technical terms, it is called as time correction.

After tremendous efforts and patience, finally in June 2023 Nifty has broken the toughest resistance (previous all time high) areas @ 18800-18900 with a strong candle on Monthly Charts. This was followed by strong moves on daily charts from 18600 levels on 26 Jun to 19490 on 6th July 2032 on Daily charts. These are called break outs (moving either side of consolidation range). An Upside break out from such a consolidating areas, generally results in strong moves.

The Target for Nifty is 20900 in next 6 to 12 months timeframe. This translates into an absolute return of 10%.

One may argue that this move could be false as happens with technical studies. Markets may reverse again the following month as was happening in the past. The possibility this time seems to be low for two reasons. Firstly, a strong move on charts after initial break out above 18900 levels to 19500 in one week time in July 23. Secondly, Correction from Dec 22 to Mar 23 did not created any new swing lows on monthly charts. Support @16750 ( Strong Buying Zone) formed between Aug 22 to Oct 22 remain intact.

If we evaluate past, Consolidation from May 14 to Mar 17 between 6800-9100, also had similar patterns. It was followed by a strong move to 11027 in next 10 months generating an absolute return of over 20%. Following Charts 2 depicts the movement.



(Chart 2 – Nifty Monthly time frame Candle Stick Chart from Apr 2014 to Jan 2018)



Now, have a Zoom view of first Chart in Chart 3 and compare it with period from April 2014 to Mar



(Chart 3 – Nifty Monthly time frame Candle Stick Chart from Jun 2021 to Jun 2023)

You may find a consolidation over two years within a range. Within Consolidation, monthly swing lows, an attempt to create new high followed by a correction ( not creating new monthly swing low) and than final action. Remember no two trends or movement can be mirror image or are required to be absolutely same in markets. Its an art not science.

On Fundamental Basis, Nifty is Fairly Valued Considering One Year Forward Price Earning Ratio. GDP Growth in range of 6% to 7% (Highest in the world), Inflation around 5% to 6% may result in corporates turnover increasing by 11% to 13% over the next few years. Further, after Sept 2023 quaterly results, analyst will start discounting the earnings for FY 23-24 & FY 24-25, which may support our view.

Definitely markets and risk go hand in hand. War, Recession in US and Europeans economies, China Real Estate problems, India Lok Sabha Election, increase in crude oil prices and other commodities, Increase in Interest Rate buy Fed in USA, other unknown factors etc will keep impacting the short term movements in the markets. We shall be discussing Fundamental factors later.

Fundamental and Technical Studies for quality stock picking, Risk Management, Position Sizing with Conviction, Patience and Perseverance are must to ensure wealth creation.

Disclaimer : I am Chartered Accountant by profession. The views expressed is personal. They are not recommendation.



# **CA's Got Talent**

**CA. Uma Bagdia** Mandla Art



### **Glimpses** of Past Events

### Circular/Activity











### **Glimpses of Past Events**

### Circular/Activity









### **Glimpses** of Past Events

### Circular/Activity











ICAI Nagpur Felicitates CA.A.S. Rajjev - Chairman Bank of Maharashtra

### Gist of Past Events Activity for Students - May 2023

Sr. No	Date	Programme Type	Topics	Speakers
	04/05/2023 to 18/05/2023	Training Program	(AICITSS) Advance ITT 7th Batch	-
2	18/05/2023 22/05/2023 to 25/05/2023	WICASA	Mock Test Papers Seriels for CA. Foundation June 2023 Examination Paper-1 : Principles and Practice of Accounting Paper-2: Business Laws and Business Correspondence and Reporting Paper-3 : Business Mathematics an Logical Reasoning & Statistics Paper-4 : Business Economics and Business and Commercial	-
3	20/05/2023	WICASA	Knowledge Pre Conference Meet for Discussion on Mega CA Students; Conference 2023	CA. Sanjay M. Agrawal Chairperson CA. Akshay Gulhane Vice Chairperson CA. Dinesh Rathi Secretary CA. Swaroopa Wazalwar CA. Sanjay M. Agrawal
4	24/05/2023 to 07/06/2023	Training Program	(ADV ICITSS) MCS Course 5 <sup>th</sup> Batch	-
5	26/05/2023 to 09/06/2023	Training Program	( ICITSS) ITT Course 5 <sup>th</sup> Batch	-
6	27/05/2023 to 28/05/2023	WICASA	SPORTSMANIA Indoor & Outdoor Sports Fest I. Cricket 2. Basketball 3. Table Tennis 4. Chess 5. Badminton 6. Carrom 7. 100 Meter Race	-
7	28/05/2023	WICASA	SHOW STOPPER2023 WICASA Talent Hunt Cultural Event Auditions I. Dance 2. Singing 3. Openmic 4. Skit 5. Playing Musical Instrument 6. Stand-up Comedy 7. Acting	Judges: CA. Ashish Ghate CA. Megha Rathi

\_\_\_\_\_ राजरुद्वरान भावाइला न. भगा। गुप्ता, रणु करररवाना आह न १४२२१४८.00५ (रामकृष्ण गुप्ता), विच्चार रखे।

आईसीएआई में हुई कार्यशाला श्रम कानून सीए की जिम्मेदारी बढ़ाता है : शेनवाई

> पतिषागियों का स्वागत किया और उपस्थित लोगों को आगामी कार्यक्रमों की जानकारी दी। उन्होंने सदस्यों के लाभ के लिए अद्वितीय कार्यक्रम करने की प्रतिबद्धता दोहराई। सीए संजय एम, अग्रवाल ने उल्लेख किया कि श्रम व्यन्न किसी भी उद्योग की परिचालन टक्षता में महत्वपूर्ण भूमिका निभाते हैं। यह संगोधी सीए सदस्यों को श्रम कानूनों के अनुपालन और जनकारी में मदद करेगी। संगोछ का संचालन सीए दीपक जेठवानी ने किया। नागपुर शाखा के ठ्याध्यस असय गुलहाने ने पन्थवाद प्रस्ताव राजा। इस अवसर पर प्रमाख रूप से सीए संजय सी. अग्रवाल अध्यक्ष विकासा, सीए तृप्ति



के लिए अम काननों की बनियादी बातों को पर आयोजित कार्यशाला में बताया कि कानन शाखा द्वारा आयोजित संगोध में मुख्य अतिथि समझना और अपने ग्रहकों को सही तरीके से की अल्लानता बहाना नहीं है और इसलिए हमें

नागपुरा उद्योगों के वैश्वीकरण और श्रम कन्नों में स्वारों के साथ इसकी तकनी कीताओं का गहन अध्ययन करना सभी के लिए महत्वपर्ण हो गया है। व्यावसायिक संगठन पर अनेक अम कानून लागू होते हैं। अम कानून चार्टडं एकाउंटेंस की जिम्मेदारी बढाते हैं। यह प्रतिपादन डब्ल्यूआईआरसी के पूर्व उपाध्यक्ष और आईसीएआई की डब्ल्यूआईआरसी की नागप्र शाखा के पूर्व अध्यक्ष अनिरुद्ध शेनवाई ने अम कान्तों (पीएफ और इंएसआईसी) पर आईसीएआई की डब्ल्युआईआरसी की नागपुर

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Nagpur City Line | 2023-05-22 | Page-6 obitavarla com

### 'Labour laws enhance responsibility of CAs'



"WITH the globalisation of industries and reforms in labour laws it has become all the more important to have an In-depth study of the techni-calities of the same. There are many labour laws applicable to the business organisation. Labour laws enhances the responsibility of CAs," said CA Aniruddha Shenson, past Vice Chairman of WIRC and past Chairman of the Nagpur Branch of WIRC of ICAI while speaking as chief guest in a seminar organised by Nogpur

Branch of WIRC of ICAI on "Labour laws (PF & ESICI"

'ignorance of low is not eactive and hence we need to comply with miles and regula-tions to avoid the penal consequences," said by CA Prana Bains from Akols. He deliber and an PF and ESIC Act and explained various issues involved in the said acts. Obstrmano(Nagyur Branch

CA Sanjay M Agraval wel-comed the chief guests. CA Deepak lethwani coordinated the seminar, while CA Alshay Gulhane. Vice Chairman proposed the vote of thanks

**Fewered by illocaments** 



#### लोवाञ्मत समाचार

#### श्रम कानून बढाता है सीए की जिम्मेदारी



आईसीएआई की संगोष्ठी में शेनवार्ड ने कहा

नानपुर : इस्टीश्वूट ऑक चार्टई एकार्रेट्स ऑफ इंडिया (अइसीटअई) की वेस्टर्न इंडिय रीजनल काउंसिल के पूर्व उपाध्यक एवं नागपुर शाख्य के पूर्व अध्यक्ष अनिरुद्ध रोनवाई ने कहा कि आगेने के वैश्वीकरण और अम कानूनों में सुधारों के साथ ही हनके तकनीकी पहलुझे का गहन अध्यापन करना सभी के लिए महत्वपूर्ण हो गया है, व्यावसायिक संगठन पर अनेक क्षम कानन लाग होते हैं. यह बन कारून वार्टर एकाउंटेरम की जिम्बेदारी बचते हैं. जले लिए अम कान्सों को समझना बेहद जरुरी हे. क्योंकि रिपोर्टिंग लग्हतार बद रही हैं, दी सम कानूनों पर नानपुर शाखा द्वात आचीजिल संगोधी में बलौर मुख्य असिथि योल रहे थे. इस दौरान सीर प्रणय वायना ने वचा कि हमें देहाल्पक परिणामी से बचने के लिए नियमों और चिनियमों का पालन कला अरुते है

झाके पूर्व, नागपुर शाखा के अध्यक्ष सीए संजय प्रम, अग्रवाल ने अतिशियों का स्वागत करते हुए

सदस्यों के लाब के लिए अद्वितीय ठार्यक्रम कले की प्रतिबद्धता दोसाई, संचालन सीए दीमक जेठवानी और आजार प्रदर्शन उपाध्यक्ष और अक्षय यूलहाने ने किया. इस दौरान तीए संजय सी. अन्नवाल, सीए तृष्ति भट्टा, सीए जुल्फेल साह, सीए जो.एस बगड़िया सहित १०० से अधिक सार्टड एकाउंदेर सदस्य ज्ञस्थित थे



Apria Nagpur Page No. 7 May 20, 2023

### सीए एसएफटी अनुपालन और ई सत्यापन की सफलता के सुत्रधार

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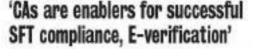
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SANDEEP Komar Sale Director, Income Tax (I&CD, while speaking at the interacthe meet organised by the NagpurBranchofWIRCoffCul here recently, said that chartered accountants are enablers for successful SFT Compliance and E-verification.

He spoke about SUT and Everification Scheme 2021 and informed the participanis that 1-7 department will reach out to Chartered Accountant for successful implementation of SFT Compliance and E-Verification scheme. At the out-

set, CA Sanjay M Agraneal Chairperson Nagpur Branch. welcomed the dignitaties

Dr Kaumodi Patil, Additional Director, and Manish Banerjee. Assistant Director of Income Tax, Intelligence and Criminal Investigation (I&CI), spoke about the scheme in detail.

CA Alshay Gulhane, Vice-Chairperson, coordinated the assiston and CA Dineth Rathi, Secretary, proposed the open of thanks, CA Swaroopa Wazalwar, Treasurer, CA Deepak Jethwani, MCM, CA Trupit Bhatted, MCM, and CA Sandeop Jorwani, Past Chairman were also present.

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नमाहूरः नागपुरात अग्रकर विभागतके देग्यात वेणाऱ्या नोटी संच्या उनरात मुचारणेची गरज आहे. आयकर विभाग वार्टर्ड अकाउंटेंट्स व करदारपांपर्यंत चोजने ही महीरती प्रेडोपविषणास्त्रदी आवत ही प्रकार उचाय तवार आहे. असे आपकर विभागचे निवैशक संवीधकुमार साहुले माणाते. आयसीएआर इन्द्रभायसरसीचा नागपुर शारोद्वर्रे आववर विभागव्य पुष्तचर व युन्दर्भव तवाम लाखेलोका आवोजित 'इंटरऔवेटव मेंट' कवे प्रमुख पहुंगे मगून साकुंखे बोला होते. साहुरो मग्गले. एसएफटी अनुपालन व ई- साधापन पोजनेका कालवी कार्यानाही आवटी विभाग पार्टर्ड अकाउटटावेन जाऊ इसिमो. ग्यांची निवायकिया, इटेरिजेस विगयने प्रकरणांच निपटात वावावत महिती दिली, सीए संजय एम, आवाल यांनी बान्डवरणे स्वापस केले. असिरिका निदेशक हॉ. वर्रेचुरी प्रतील, साहारवाक आयकर निर्देशक मनीच बन्दर्जी दांनी गुप्लचर व गुन्हां व तजन क वोजनेव्या संदर्भात महिती दिली. प्रायसंगी अनेक वार्टर्श अकाउंटल्स उपरिका होते. संचालन सीए अक्षय गुल्हाने खंनी केले. आभार दिनेश राठी खंनी मानले. याप्रसंगी सीर स्वरूप वजरायत, दीपक जेठवानी, तृष्टी भट्टा, संदीय जोतवानी आदी उपनिका की।

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#### TheHitavada Nogpur City Line | 2823-05-29 | Poge-8

ICAI felicitates BoM Chairman



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### आयसीएआयतर्फे ए. एस. राजीव यांचा सत्कार

तरुण=भारत Apia Nogpur | 2023-05-29 | Page-2 apaper.turacificanat.ref

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and the burger of the party of the जन्मत सीर संघत का अप्रकार में सीर, ए. इस राजीत, अल्पन बीब अपि बहाराष्ट्र, का तलपुर पाल के दौरान महाराष्ट्र चेक तांचल कार्यालन, सीतावडी राष्ट्र से सामग्र किया।

योग् पांचन का आस्ताल अन्यत आधित जाते राज्युः शासा ने सीव ६.१४, राजीव की सारगु प्राप्ता थी पशिष्टियों के जरे में कड़पा। राजीमें आगे कहा कि पालपुर प्राचन बेलिंग सेव के साथ फिलबर कम the gip is relationed the fight she अञ्चलकता को प्यान में त्याने हुए चिर्णाल कार्यक्रमों wa umitan un ofi it: suffit difane subn la वाचित्र परिदृष्ट और १८२५ तथा ५ दिलियत preservation in several and and it press report सर की खब्दी की।

सीए ए.ए.स. राजीब ने अर्थप्रीएआई की राज्य शावा की साल पर वीचेंद्र कार्य के लिए मराइल की | उन्होंने कहा कि आईडी, इम्साइंट, बीचेंन रहतेंग के पराप्यपूर्व सांधी में से एक हैं। इन्होंने सीम के प्रवर्तनी की सरावन की। विवेश उद्योग के दिखान में जाने : कुछ क्यों में केंद्र और सहाराष्ट्र की स्वर्तप्राणनी में : सहर्ड (मुखा वर्णप्रक, वित्र और सहाराष्ट्र), जिसाम भासे कड़ें में मार्टने एकाउटेक्त को एक प्रमुख मुचिका



रियमंगी देग्री: 12-हींने विशेष सत्र में अन्द्रा कि नागपुर cover autothours with sittin exercise 4.4 year the all seen when we are a low with the a जन्मती, त्यांक गोर-जरीकों को स्वत्याने और अधिक जगरेका के अनुबूध की के लिए और अधिक इल्ल्बी को रक बात लग के लिए कुछ संयुक कारीक्षम आगरेतिल करने के करो ये भाषां थी।

सीर शक्ष्य पुलस्रणे, बाह्य नेपायर्थन ने रिजने stern wron allt such tenen all, flaub ta-

tripped is new overcost in the write आस्त्रीस का गया। सीह स्थलमा एम. महातवार, सोकाया ने वेंच के लागव का नाईई कार्य्डेट भी Etano voly nee lion velocate is linked में साथी करते हे और का प्रतितिधित्व में। इस समया भा प्रमुख सम के लेखा काने ( जोपल प्रबंधक, जेक और महार ह, जयुर), अपूर जेवी (सहारबंधर-योजन, जेव और स्वताह, एपली) जेव सेमन UND PUTTOR &

सीए भारत में एमएसएमई के सफल स्तंभ हैं- पारलेवार

राष्ट्रपुरः अवस्थित्वत् यो। अन्युप्रसारमध्ये यो गण्डु राज्य it within and or unstated धीर जीतवाड़ी करियलेंग के प्राचन फ कुछ वर्षिक के सब वे सहेत प्राय होता को बाग काने हुए प्राय प्रायनिका जिल्ला, जान्द्र fante aldvalle info हे और एलएएली थी आगरण्डली हे घर में आधी का बच्चे हैं। इसे पाल wanted threat the boundary योगस्य सेने है। मालोगा में आने पाल सि

राष्ट्र प्रांधा को दीव कामा और How I sh used I not सामीर करना लोगा संबन्धालक संदर्भ देश है। उन्होंने आने प्रदेश fen fe, www.d tel è infections of them went है, बेड के लिंद समय के साथ, त्मरवर्ण्ड के लिए कुंधव आज तब है और उन्हें प्रवासित्म केंचे नेतोकों की जरह के राज्यसम्बद्धेः तन् दिवः नगवत पहलेका ने किसेन रूप से उद्वेख विका कि आर्ट्स एकस्टेंट रचेस र्तवार के बालको प्राप्त को नामू



नको और केन के लंडूने मालारेक राजुका तक सुरंभों के ताको आले सर है। ato after marter, ufera. सन्दर्शाकारी, ने सन्तरित अधि के पर 2 केलो हुए प्रदेशान्त्री के एक के लिए सन्दर्शनां के एक के लिए

febre sone er eperet fit अर्थनार्थ भी भाषपू mm & 2014 dn ver 10 अप्रधान में अपनी दिलानी में काशी प्रतिविध गणवाना अविश्वों का प्रत्याप्त किंग औं उनका स्वापन रिया प्राणि देवी के समजय meruf uft fteiner me

reicht i suns fens tit. चीका गर, अस्तरिय, कुंबी, योग अविन्त प्रति, अस्तरिय, कुंबी, योग अविन्द अववेश, जविव, acquisition, gal, tobez ally adopt photons, and fields सारभार, सुधी पूर्वती सुवित क सीए तिरेश अवनाम बनी सुंही में उनके बहुदूम स्टब्स और संरक्षम के लिए बढ़े नेवले म केंग्रों के तिह का राष्ट्रा भर क त्रमा जिनि अने स्ता कि सामूर समाज्ये लिए जेन लोग करने का जाता

western. साल भारतेला, राजपूर्व अर्थियो और प्रोरमये प्रतिकोत्र या अपहेर की विवयमी करने नई range un eft 21 anftiteart niete i trent ar unferte

की समझ करता के अन्तर होत AND REAL PROPERTY. wan il usuit et setter oft fe à figh-find at after th अत्रेवः सम प्रवर्ग और महिला दे surfacility without have sets चा सुबन्ध 🔅 की व्यवस्था था। उनके सरस्वी वे साधा के इस्वानी ने चुडे खने और राषियर्थ जात. राजनेकी जातेंस जीव euchünge f ebn finn

int, gaf & unfe uter men में जीव्हती करका में जेवेरिज जीवनक संसंधित, जिल्ही और utingented is station sist in विकान होतां से लेगा जातन प्रतास क्रि. अधिक जाती के जातना antitut alt was and and study t at fave a suff से। एमएनी जोडी जो में प्राप्तिज Max automation of familyfirst few yearshi fron-first 2 an dit oct uppil 2 स्तर्ग को सार्ववांत और उसरों के राज्याला से भी प्रांतुष्ट पथ्य।

संघर से माध्यपुर पथा संघ मौरा अवनेत. सर्वथर, अन्युवर्द्धवानी, पूंची में तैनले अन्यंथी वह में क्यांधन हुनो किंदल पर पैक्स नर्जा या सम्पन्ध विवास केल जर्भी में प्राय लेने आले जाती के बहुर हे उसते का

befores also also शासन, नोंध मिर्टान, प्रमण and the fack serves पोलप्रजी, जिन्दी, जुली पूर्वली मुखेला, राईल हुबारा राइवेट, विकेंग अहबाब, राउसाल और राईओं के साबिहर है किया गास

कन्त्रता पूर्व जायम तीर. बिनेड तालला रे डाइटर रम ना areas from the same प्रवटण्डा, जोन्हरतन और गौर जिंह रही, सांग्य ने करनीती पत्ने ना उत्तवन किंग, नजीत की जरुद काल के इन्द्रताल अग्रेण ही, मुल्लाने में स्वार्टअन्य प विस्त प्रज्ञा का संबच्चा कि रहा

र्ग जनस्य पर प्रमुख स्था थे तीर चेन्द्रची अग्राम, मेरे रुपि upp, effe, dras skowell, 170 and wanted toby prick is

स्वतः अग्रत्था प्रवयः शत्म क गवनः गीर मैश्रुवि। गीर कुल्पेम मागः, पूर्व गणन्म, इल्युआदिमानी, गीर अग्रेल क्यांगा, गीर कर्ममा तीर अगृत कार्यता. अगव, वीर सामेत जाविमा दुवे अन्यस, जण्डा याद्य व निर्ध के 360 से अभिन सीए करण्डी के int fremt

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Nagpur City Line | 2023-05-05 | Page-6 ehitavada.com

### 'CAs are pillars of MSMEs'



#### B Bastiness Barnow

WHILE talking to Chartered Accountantsataconclaveheld at Nagpur branch of WIRC of ICAI recently: P M Parlewan Director, MSME, Nagpur stated that CAs are pillars of MSMEs as they are well aware of the requirements of MSMEs.

Parlewar also said that Chartered Accountants are always at the forefront when it comes to implementing any Government initiatives and reaching out to the business community:

CA Sourabh Aimera Secretary, WIRC, was guest of honour on the occasion. CA Sanjay MAgrawal, Chairperson of the Nagpur Branch of ICAL welcomed the dignitaries. CA Gautam Lath, RCM, Mumbai; CAArikit Rathi, RCM, Mumbai; CA Saurabh Agrawal: CA Jitendra Nagpal, Purvashree Juvekar, Vikesh Agrawal also participated in the event.

CA Jitendra Saglani. Immediate Past Chairperson. Saglani. coordinated the inaugural Session. CA Swaroopa Wazalwan Treasurer and CA Dinesh Rathi, Secretary, coordinated the technical sessions, while CA Akshay V Gulhane. Vice Chairman Nagpur Branch, coordinated the panel discussion on Startun.



या परिषदेत उपस्थित पो.एम. पाळेवार, डोजारी संजय आपमाल, तेव संगळानी, अक्षय गुम्हाने, गौतम लठ.

#### सीए हे एमएसएमईच्या यशाचे आधारस्तमः पालवार

मार्ट्सिलाइस्ट्रिलि हिंस हिमाप्रसामग्र) प्रधानसिंह मध्यम हम, सम्र में प्रक्रिय प्रम आहे. एपएसएपई ईप्रात कारी संस्टरण होंगे and and with and dependences and the time and विक्रिया मध्या विक्रम विक्रमीय अभिव्य वालाग्य विक्रमित **के अने प्रशिपादन** जनगमणमहेते क्षेत्र संचालक पी एम पानें कार थांनी केले. मा इस्ल्यू आपआज्जी नागपुर आधीत आधीतित स्टार्टमंग, एमारणां विभी आणि जीगमंदी परिषदेत से सेतन होने करोती हरूना सदास्टरसीचे देव सीरण आसमेरा, सामपुर आयोपी संध्यक माजय एम अप्रवाल, गौलम सड. या मही, जीवम अजमेरा, सीरम अवसाल उपस्थित होते. ते पुढे प्राणाले, त्र व्यास आहेत आणि एनएसएमई क्षेत्राबद्धन गर्धाते झाम अले. संसर्व भारत केंगालसभा पर्य कर्युरायक किल्ल्यीक कामया प्राथनित्रमा त्राव्यविकारण से अवस्थित प्राप्त क्रियेल प्रमुख म के असलेल्या उपकृत्वांची माहिली दिली, माजी अव्याह र विकास केले. वोनायम संस्थान वजनतार, सचिव दिवेव त्वां दानी बिशित जवाचे संचा<u>लन</u> करने

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#### पुण्य े नगरी

सीए हे भारतातील 'एमएसएमई'च्या वशाचे आधारस्तम : पी. एम. पालैवार



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# MSME की सफलता के स्तंभ हैं CA

ICAI के कार्यकम में पार्लेवार का मत

 नागपुर, व्यापार प्रतिनिधिः आईसीएआई में आवेजित स्टार्टअग, एमएमई आईपीओ और जीएसटी कॉन्क्लेज के अवसर पर बतीर मुख्य अतिथि चार्टर्ड एकाउंटेंट्स से बात करते हुए एमएसएमई नागपर के निदेशक पीएम पारलेवार ने कहा कि चार्टर्ड एकाउंटेंट संगठित है और एमएसएम्ह की आवश्यकताओं के बारे में अच्छी तरह जानते हैं, इसी वतरण एमएमएमई की सफलता में बहुमूल्य योगदान देते हैं, पारलेवार ने कहा कि नागपर शाखा का दौरा करना और नागपुर के सीएं सौरंभ अजमेरा ने अतिथि के रूप में बोलते मदस्यों के साथ बातचीत करना हमेशा हुए एमएसएमई के लाभ के लिए



डिजिटलीकरण की प्रक्रिया चल रही है. केंद्र में स्थिर सरकार के साथ, एमएसएमई के लिए सुधार आना तय है और उन्हें चार्टर्ड एकाउंटेंट्स जैसे पेशेवरों की मदद से संकलतापूर्वक लागू किया जाएगा. चार्टड एकरउंटेंट हमेशा किसी भी सरकारी पहल को लागू करने और देश के संपूर्ण व्याचरिक समदाय तक पहांचने में सबसे आगे राष्ट्री हैं.

सकारात्मक रहता है. एमएसएमई डेटा के डच्ल्नुआईआरसी द्वारा की गई विभिन्न प्रवासे की जानकारी दी. अध्यक्ष संजय अग्रवाल ने स्वागत किया, गौतम लठ, अंकित ग्रही, सौरभ अवयाल, जितेंद्र नागपाल, जुवेकर, विकेश अग्रवाल का आधार माना. जितंद्र सागलानी ने उद्याटन मंत्र का समन्वय किला. स्वरूपा वजलवार, दिनेश राठी, ची. गुल्हाने, तुष्ति भट्टड्, दौपक जेठवानी. अनय चसवानी. जुल्फेरा शाह, ओएस बगडिया, सतीश सारडा, साकेत वर्षाडेख ने भाग लिख,

#### LOKMAT TIMES . Anchor

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Proget No. 2 - Lines Will, (1972)

### 'Reforms in MSME sector on anvil'

#### Louiser News Network: HACPUR

Director of MSBR, Negpir P M Parkever has winted that the percess of digitization of MSBR faits is underway like was addressing chartered ac-centuries on the occasion of Starma, SBR PO and GST Engineers who was the chief grant of the programme scale (CA arrowstic) Particient who was the chief grant of the programme scale (CA arrowstic) Particient who was the chief grant of the programme scale (CA arrowstic) Particient who was the chief grant of the programme scale (CA arrowstic) be accessed the requirement of MSMEs. The further scale that re-forms for MSME acchor are in the offing and which with the scacesofthy implemented with the help of chartered ac-countraits. He prohated CAs that chartered, accarately the scale with the formation of the prove scheges at the forefurne to any scheg Director of MSBOE, Steppigt P

are always at the foreball in implementing any govern-ment initiation-and resolving to the entire backness cost-munity of the country Secretary of WBC Sou-

rabb rabh Ajezera who was the graint of honour for the pro-



Director (MSME) F M Parlewar, chairman of Negatar branch of EAI Earliey Astronati, vice-chairman Addrey Culture, vectorary Direct Ratis, treasure Survivage Watshive, interestists past chairman, Mandre Sogleni, Jalkoh Sheb, Solet Bogade, Trupi Bhattad and others-during a Startup, SME IPD and takt Constave Inet at Naggar transit of ICAL

> Introduce past chairman of Nagara Iraneh of ICALE tonics Sagara co-ordinated

the interagrical sension. Treasurer Sworscope Wa subtree and Socretary Disash Baibi coordinated the techni-

label amendments, related to GST law Regional Concell Member from Normbal Askin Bathi deals with the second opte of conclose covering SMR IPO. Various intrinsions involved in the SME IPO were dis-cusated.

primiting informed of various initiations taken by WIRC for benefit of MSNEs. Chairman of Nogpur-tropoch of ICAI Sonjis M Agravati made withome re-marks. He further odd that Nagrav heasts unyed machen-Nagy or he touts unged meters to take maximum benefit of Startug, SME 1910 and GST

Conclusive. In the technical section Ro gioral Ovarell Member (BOM) Irves Munibal Geotors Loth guided the members with respect to chauses concerning

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oil sensions. Vice-chairman of Nagpar Insuch of R.A. ik-shay V. Galhama os archantad hap panel discension un star-tap Officer, dua tweed account-ants who were present on the accession included Tringit Bluttad, Deepak, Jethwank, manacing comultive managing controlling managing controlling about the state of the second observation of Nargaer because of XAI Juliesh Stocks Socket Bogdia, Sottah Sarda, part vicemalizment of WIRC, 05 Prostant of WIRC, 05 Bagdia, and store than 308 CAs from Vidarbia.



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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**

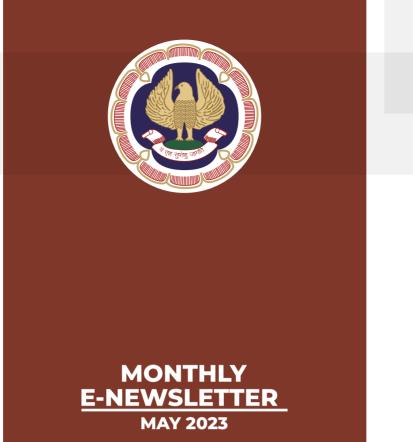
- Digitized application, In-Principle sanction process through FIT Rank model
- System driven Legal documentation

### **Rate of Interest**

Repo linked (7.00 % - 8.10%)

To Know more, visit our nearest branch. Locate us at: www.sibdi.in Follow us on f SIDBlofficial sidbiofficial sidbiofficial SIDBI Official In SIDBI (Small Industries Development Bank of India) Small Industries Development Bank of India,

Ground Floor, National Insurance Building, S.V.Patel Marg, Kinsgway, Nagpur-440001. Tel: 0712-2553201, 2526927 E-mail : nagpur@sidbi.in



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From **The Institute of Chartered Accountants of India** Nagpur Branch of

Western India Regional Council ICAI Bhawan, 20/1, Dhantoli, Nagpur-440 012 Ph.: 0712-2443968, 2441196 Email: nagpur@icai.org / newsletterngp@gmail.com Website : www.nagpuricai.org

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