



NAGPUR BRANCH OF WIRC OF ICAI



# MONTHLY E-NEWSLETTER

SEPTEMBER 2023

# “वार्ता”



The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)

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11	CA. Trupti Bhattad	Member



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## Chairperson's Message

“Karmanyevadhikaraste,  
Ma phaleshukadachana;  
ma karma phala he tur bhuh,  
ma tesangvastakarmani”

To action alone is a right one must exercise and never relate to merely all of its fruits; let not the fruits of action be the motive; neither let there be any attachment to inaction.

Has been rightly proclaimed in the Holy Book Shri Bhagvad Gita. I would like to resonate on the fact that results are merely a temporary outcome and not by any means the judgement on one's capabilities. While I advise all aspirants who aspire to be part of the Profession to take advantage of the test series being conducted at Nagpur Branch for their preparation, I parallelly hope that all our fellow members would indulge in another season of hectic due dates and achieve glorious outcomes. Tax and Statutory Audit season has neared and financial armunitions are ready.

Nagpur Branch of WIRC of ICAI, under my Chairmanship shall be

happy to execute any support required during this season and has definitely contributed via sessions and events conducted that add worth to the season lying in front.

I am excited to share updates and important information with you through this newsletter. Our branch has always been active and instrumental in contributing to professional growth and upliftment. The month of September has been no different where we have completed a host of activities and events, the mere coverage of which bestow delight on the Branch.

### **A brief on the September-23 Activity Report of the Branch**

“Work works fine when knowledge stays in line” The Branch organised a Drive on Banking System in India - Basic Necessity at Binzani College where the Speaker was CA. Swaroopa Wazalwar, Treasurer enlightening students about the importance of Banking system in India.

The stepping stone of any Professional

can be laid only on a strong foundation. This Foundation can be built by none other than the ever-worshipped “Guru” The basis was such foundation was first celebrated nearly seven decades past in history on the 5<sup>th</sup> Day of September which we all celebrate as “**Teachers Day**”. The Branch organized elocution competition on the topic Learnings from My Principal- My Teacher which was led by the WICASA Committee of the Branch.

An educational continuation to the month was ensured via “**Conduct of Round-1 of Mock Test Series**” with objective of students' preparation for the upcoming examinations. The Branch has over a continuous period emphasized on the need of knowledge development prior to hectic due date seasons. Echoing the same, Nagpur Branch organized Full Day Seminar on Company Law on the topic:

1. Statutory Audit under Companies Act Comprehensive Overview - Checklist
2. Commonly found Non - Compliance in Schedule III



## Chairperson's Message

3. Acceptance of Deposit and Deemed Dividend
4. CARO

The session was laced with a silver lining with the presence of CA. Sripriya Kumar CCM, Chairperson Corporate Laws & Corporate Governance Committee ICAI, Chennai. Speakers were CA. Durgesh Kabra CCM, Chairman Corporate Laws & Corporate Governance Committee ICAI, Mumbai; CA. Yagnesh Desai, Mumbai and CA. Hemlata Jhavar, Mumbai.

Career choice is an aspect most are troubled with. The Branch successfully organized "CAFY & SUPER MEGA CAREER COUNSELLING PROGRAMME" which was graced with eminent speakers in the form of Shri. Aman Rajesh Jain; CA Jiten Saglani, Past Chairman; CA. Sanjay C. Agrawal, WICASA Chairperson and CA Ganesh Kakani from Wardha.

I congratulate and thank the contributors of this newsletter - CA. jitendra Saglani, CA. Ajay Vaswani, CA. Pranav Limaja.

I place on record sincere thanks to Newsletter sponsorer SIDBI for their continued support at all times. I congratulate and welcome the Members of the various Sub-Committe of Nagpur Branch for 2023-24.

With the evolving clauses in Tax Audit, it has become a subject matter of deliberation. Nagpur Branch organized "Full Day Conclave Tax Audit & Code of Ethics" with coverage of topics of Important Clauses of Tax Audit Report, Accounting Standards viz-viz ICDS, Applicable GST Clauses under Tax Audit and Code of Ethics. The Branch was honored to welcome CA. Purushottam Khandelwal, CCM, Chairperson CPE Committee as Chief Guest in the event which was conducted by well known speakers CA. Anoop Bhatia, Jaipur; CA. Kaartik Jindal Delhi; CA. Preetam Batra, Nagpur and CA. Abhijit Kelkar, RCM, Nagpur.

Concluding the month; the Branch conducted a session on "Commodity Derivatives" which was a smooth and decent conclusion with the speaker

being Mr. Imran Khan.

With month neatly executed, the Branch has also kept its eye on the motive of technological advancement. 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 once again acknowledge the contributions of our members in our newsletter, "वार्ता" for their knowledge-able articles. I appeal the talent and experience in our city to step forward and contribute to the Newsletter.

मंजिल मिले ना मिले ये मुकद्दर की बात है..

हम कोशिश ही ना करें ये गलत बात है!!

The expectation of Income Tax Returns' filing has been delivered with a bang and a hectic Audit season is looking upfront. With due dates in sight once again, let us all resolve to complete this task yet again without a thought of scare.

Professionally Yours,  
CA Sanjay M. Agrawal  
Chairperson  
ICAI Nagpur Branch of WIRC



**CA. Amrita Bagdia**



**CA. Palkesh Khandelwal**

## Joint Editors Message

Dear Professional Colleagues,

With tax audit due dates specified for the month of September, every Chartered Accountant's table of work (physical as well as on system) is full of tasks to perform with excellence. Following all Auditing & Assurance Standards along with proper application of Accounting standards, due diligence and maintaining proper documentation need to be kept in mind while finalizing the audits. A lot of stress is being taken by we all Professionals during this month.

Stress is actually a normal part of life, at times it serves a useful purpose. Stress can motivate us to get that promotion at work, or run the last mile of a marathon. But if we don't get a handle on our stress and it becomes long-term, it can seriously interfere with our work life, family life and most importantly our health. Today, we are living in an age when people are more stressed than relaxed. Due to extreme competitiveness in every aspect of life, there is always a lack of time. This then leads to a high level of

anxiety, mental tension and of course, the feeling of dissatisfaction. Devoting excess times on Social media platforms like Instagram, facebook and whatsapp creates a mental blockage which at times leads to insomnia. The beauty of nature and its breathtaking views gets ignored for these virtual platform's usage.

**Can we do a One day Mobile Upwaas / TV Upwaas / Social Media Upwaas to check the results for ourselves?**

It has been an enterprising month of September with lots of sessions planned by Nagpur Branch for the benefit of members. There cannot be any value addition unless we strive to add something extra to our efforts and broaden our vision.

**We firmly believe that Nagpur Branch has given a lot to the profession and has created a mark for itself over the years for providing selfless service.** As 'Partners in Nation Building', the Branch has and will continue to organize unique programs for the members of our institute so that each and every person

feels proud of this institution.

We feel really privileged to be part of this knowledge Newsletter of Nagpur Branch and really congratulate all the Paper writers and contributors for their well written articles.

We sincerely appeal to all respected members to share their articles and talent work for publishing in the coveted Newsletter of Nagpur Branch.

We would like to conclude by quoting -

**Karma-**

**You must tell yourself- "No matter how hard it is, or how hard it gets, I am going to make it"**

Warm regards

**CA Amrita Bagdia**

**CA Palkesh Khandelwal**



# Professional Enrichment



*"An Overview on Alternative Investment Funds (AIF)"*

CA. Jiten Saglani

## WHAT IS AN ALTERNATIVE INVESTMENT FUND?

Alternative Investment Fund or AIF means any fund established or incorporated in India which is a privately pooled investment vehicle that collects funds from sophisticated investors, whether Indian or foreign, for investing it in accordance with a defined investment policy for the benefit of its investors.

## TYPES OF AIFS

**1. Category I AIFs** - AIFs which invest in start-up or early-stage ventures or social ventures or SMEs or infrastructure or other sectors or areas which the govern-

ment or regulators consider as socially or economically desirable.

### Examples:

- a. Venture capital funds (Including Angel Funds)
- b. SME Funds
- c. Social Venture Funds
- d. Infrastructure Funds

**2. Category II AIFs**- Funds that are invested in equity and debt securities are included in this category. Funds that aren't already classified as Category 1 or III are also included.

### Examples:

- a. Real Estate Funds
- b. Private Equity Funds
- c. Funds for distressed assets

**3. Category III-** AIFs that employ diverse or complex trading strategies and may employ leverage including through investment in listed or unlisted derivatives.

### Examples:

- a. Hedge Funds
- b. Investment in Public Equity Fund (PIPE)

## COMPARATIVE STUDY:

Criteria	Category I	Category II	Category III
Categorization	<ol style="list-style-type: none"> <li>1. Venture capital funds (Including Angel Funds)</li> <li>2. SME Funds</li> <li>3. Social Venture Funds</li> <li>4. Infrastructure Funds</li> </ol>	<ol style="list-style-type: none"> <li>1. Real Estate Funds</li> <li>2. Private Equity Funds</li> <li>3. Funds for distressed assets</li> </ol>	<ol style="list-style-type: none"> <li>1. Hedge Funds</li> <li>2. Public Equity Fund (PIPE)</li> </ol>
Registration Fee	INR 5,00,000/- (For Angel Funds INR 2,00,000/-)	INR 10,00,000/-	INR 15,00,000/-



## Professional Enrichment

Criteria	Category I	Category II	Category III
Continuing interest by Sponsor/ Manager	Lower of the following 1. 2.5% of corpus Or 2. INR 5 crores	Lower of the following 1. 2.5% of corpus Or 2. INR 5 crores	Lower of the following 1. 5% of corpus Or 2. INR 10 crores
Open ended/ Close ended	Close ended	Close ended	Open or Close ended
Ability to invest in Listed securities	Limited ability for listed investments. Different norms across sub categories	Upto 49.99% investments can technically be done in listed securities	Investments upto 100% can be made in listed securities
Investment Concentration Norm	Investment of not more than 25% of the investible funds in an investee company directly or through investment in the units of other AIFs	Investment of not more than 25% of the investible funds in an investee company directly or through investment in the units of other AIFs	Investment of not more than 10% of the investible funds in an investee company directly or through investment in the units of other AIFs. For investment in listed equity of an Investee Company, the investment limit of 10% can be on investible funds or the net asset value.

### REGISTRATION PROCESS:

- i. All applicants desirous of seeking registration as an Alternative Investment Fund ('AIF') are required to submit their applications only online, through the SEBI Intermediary Portal at <https://siportal.sebi.gov.in>.
- ii Private Placement Memorandum ('PPM') is a primary document in which all the necessary information about the AIF is disclosed to prospective investors and SEBI has mandated a template of PPM. The template for PPM for Category I & II AIFs is provided at [https://www.sebi.gov.in/sebi\\_data](https://www.sebi.gov.in/sebi_data)

[/commondocs/feb-2020/an\\_2\\_p.pdf](https://www.sebi.gov.in/sebi_data/commondocs/feb-2020/an_2_p.pdf) and for Category III at [https://www.sebi.gov.in/sebi\\_data/commondocs/feb-2020/an\\_2\\_p.pdf](https://www.sebi.gov.in/sebi_data/commondocs/feb-2020/an_2_p.pdf).

- iii AIFs shall launch scheme(s) subject to filing of PPM with SEBI through a SEBI registered Merchant Banker along with the due diligence certificate.
- iv The First Close of a scheme shall be declared not later than 12 months from the date of SEBI communication for taking the PPM of the scheme on record and Corpus of the scheme at the time of declaring its First Close shall not be less than the minimum corpus

specified in AIF Regulations for the respective category/sub-category of the AIF. With respect to open ended schemes of Category III AIFs, the First Close shall refer to the close of their Initial Offer Period.

### COMPLIANCE FRAMEWORK

**To Investors: The manager is required to provide the following reports or disclosures to the investors of the AIF**





## Professional Enrichment

Sr. No	Particulars	Frequency	Submission date
1	Annual report to the investors including the following information: a. Financial information of investee companies; b. Material risks and how they are managed, which may include i. Concentration risk at fund level; ii. Foreign exchange risk at fund level; iii. Leverage risk at fund and investee company levels; iv. Realization risk (i.e. change in exit environment) at fund and investee company levels; v. Strategy risk (i.e. change in or divergence from business strategy) at investee company level; vi. Reputation risk at investee company level; and Extra financial risks, including environmental, social and corporate governance risks, at fund and investee company level.	Annually (For Category I and Category II AIF)  Quarterly (For Category III AIF)	Within 180 days from the year end (For Category I and Category II AIF)  Within 60 days of the end of the quarter (For Category III AIF)
2	Description of valuation and methodology for valuing assets a. Valuation to be undertaken by an independent valuer (For Category I and Category II AIF)  Category III AIF to undertake NAV valuations and disclose NAV to the investors	Half-yearly (Can be enhanced to 1 year on approval of 75% of investors by value of their investment)  Close ended fund - Quarterly Open ended fund - Monthly	Half-yearly (Can be enhanced to 1 year on approval of 75% of investors by value of their investment)  Close ended fund - Quarterly Open ended fund - Monthly
3	As and when occurred; Any changes to the placement memorandum including modifications in terms or documents of the fund/scheme	Annually	Within one month from the end of the financial year
4	Reporting: a. Financial, risk management, operational, portfolio, and transactional information regarding fund investments; b. Any fees paid to the manager or sponsor; and Any fees charged to the AIF or any investee company by an associate of the manager or sponsor	Periodically	Periodically
5	The manager or sponsor is required to disclose their investment in the AIF to the investors	Periodically	Periodically



## Professional Enrichment

### To the Trustee and Sponsor:

Sr. No	Particulars	Frequency	Submission date
1	Quarterly Compliance Report to Trustee	Quarterly	Within 15 days from the end of the quarter
2	a. Manager is required to prepare a compliance test report (CTR) and submit to the (i) trustee and the sponsor, in case the AIF is set up as a trust; or (ii) sponsor, in case of other AIFs  b. In case of observations on CTR, trustee/sponsor to intimate the same to manager.  Manager to make necessary changes in CTR basis comments received from trustee/sponsor	Annually	Within 30 days from the end of the financial year  Within 30 days from the end of the financial year  Within 15 days from date of receipt of observations/ comments
3	Any findings of audit of compliance with terms of PPM along with Annually corrective steps, if any (in case of AIFs which have not raised any funds from their investors, they shall submit a Certificate from a Chartered Accountant to the effect that no funds have been raised)	Annually	Within six months from the end of the financial year

### To SEBI: Prior Approval/Intimation to SEBI

Sr. No	Particulars	Frequency	Submission date
1	Prior SEBI approval if any change in control of AIF, sponsor or manager	Prior approval	As soon as possible
2	Submission of quarterly report (online) to SEBI relating to their Quarterly activity as an AIF	Quarterly	Within 10 days from the end of the quarter
3	Submission of report on leverage undertaken (For Category III AIF)	Quarterly	Quarterly
4	AIFs shall report the utilization of overseas investment limits on SEBI intermediary portal	Event Based	Within 5 working days of such utilization
5	In case the AIF has not utilised/partly utilised the overseas investment limits within a period of 6 months from the date of SEBI approval (validity period), the same shall be reported on the SEBI intermediary portal.	Event Based	Within 2 working days after expiry of the validity period
6	In case the AIF wishes to surrender the overseas limit at any point of time within the validity period, the same shall be reported on the SEBI intermediary portal	Event Based	Within 2 working days from the date of decision to surrender the limit



## Professional Enrichment

7	As and when occurred: Any changes to the placement memorandum, including modifications in terms or documents of the fund/scheme	Annually	Within one month from the end of the financial year
8	Any findings of audit of compliance with terms of PPM along with Annually corrective steps, if any (in case of AIFs which have not raised any funds from their investors, they shall submit a Certificate from a Chartered Accountant to the effect that no funds have been raised)	Annually	Within six months from the end of the financial year

### Direct Tax Compliances

Sr. No	Particulars	Frequency	Submission date
1	Income tax return	Annually	31 October of the Relevant assessment year
2	Advance tax payment	Quarterly	15th day of June, September, December, and March of every tax year
3	Withholding taxes a. Withholding tax payments  b. Withholding tax returns  c. Certification for withholding taxes on foreign remittances (Form 15CA/15CB)	Monthly  Quarterly  Per foreign remittance	7th of the subsequent month except for March which is due by 30 April  31 July- first quarter 31 October – second quarter 31 January - third quarter 31 May - fourth quarter  At the time of foreign remittance
4	Statement to be furnished (in Form No. 64C) by AIF to unitholders in respect of income distributed during the previous year (applicable for Category I/II AIF)	Annually	30 June of the financial year following the previous year
5	Statement to be furnished (in Form No. 64D) by AIF to Income tax authorities in respect of income distributed during the previous year (applicable for Category I/II AIF)	Annually	15 June of the financial year following the previous year



# Professional Enrichment

## FEMA and Other Regulatory Compliance

Sr. No	Particulars	Frequency	Submission date
1	The AIF, which has issued units to a person resident outside India shall file the Form InVi with the RBI	Event Based	Within 30 days from date of issue of units
2	The AIF making downstream investment in another Indian entity which is regarded as indirect foreign investment (as sponsor or manager is not Indian owned and controlled), shall file Form DI	Event Based	Within 30 days from the date of allotment of equity instruments
3	Foreign Liabilities and Assets (FLA) return has to be filed with the RBI in lieu of all the foreign investments received and made in the previous year	Annually	15 July of the financial year following the previous year. In case the financials are not audited then once the audited numbers are ready, request for approval to revise the previously filed return to RBI
4	Reporting of all cash and suspicious transactions with FIU	Immediate	Immediate

### CONSTITUTION OF INVESTMENT COMMITTEE

Manager may constitute Investment Committee (by whatever name it may be called) to approve decisions of the AIF. Such Investment Committees may consist of internal members (employees, directors or partners of the Manager) and/ or external members.

### INVESTOR CHARTER AND DISCLOSURE OF COMPLAINTS BY AIFS

The Investor Charter is a brief document containing details of

services provided to investors, details of grievance redressal mechanism, responsibilities of the investors etc., at one single place, in lucid language for ease of reference and all AIFs shall take necessary steps to bring the Investor Charter to the notice of their investors by disclosing Investor Charter in the Private Placement Memorandum (PPM).

In order to bring about further transparency in the Investor Grievance Redressal Mechanism, data on investor complaints received against AIFs and each of their schemes and redressal status thereof shall be

disclosed by all AIFs as a separate chapter in the PPM. AIFs shall maintain data on investor complaints which shall be compiled latest within 7 days from the end of quarter.

### ISSUANCE OF UNITS OF AIFS IN DEMATERIALIZED FORM

AIFs shall issue units in dematerialized form subject to the conditions specified by SEBI from time to time.

All schemes of AIFs shall dematerialize their units in the following time frame:

Particulars	Schemes of AIFs with corpus $\geq$ Rs 500 Crore	Schemes of AIFs with corpus < Rs 500 Crore
Dematerialization of all the units issued	Latest by October 31, 2023	Latest by April 30, 2024
Issuance of units only in dematerialized form	November 01, 2023 onwards	May 01, 2024 onwards



## Professional Enrichment

### TAXATION

#### Pass through status to AIF's

The Finance Act, 2015, extended tax pass through status to AIFs that are registered with SEBI as Category I AIFs or Category II AIFs under the AIF Regulations.

They are governed by a special tax regime as provided under Section 115UB of the Income tax Act, 1961 (the Act)

Any income (other than business income) earned by a SEBI registered Category I and II AIF, is exempt from tax in the hands of the AIF under Section 10(23FBA) of the Act. Such income shall be taxable directly in the hands of the investors of the AIF under Section 115UB of the Act.

Any income distributed by investment fund is not liable for DDT u/s 115-0

Any income distributed by investment fund (except business income), TDS of 10% has to be deducted by investment fund u/s 194 LBB. The investors shall be chargeable to tax in the same manner as if it were the income accruing or arising to, or received by, such investor had the investments, made by the AIF, been made directly by such investor. Income taxable in investors' hands shall be deemed to be of the same nature and proportion as in the hands of the AIF.

Further, in terms of Section 115UB(2) of the Act, in case there is a loss at the fund level

(i.e. current loss or loss which remained to be set off), such loss shall not be allowed to be passed through to the investors but would be carried forward at AIF level to be set off against income of future years in accordance with the provisions of Chapter VI of the Act.

Investment fund compulsorily required to file return u/s 139(4F)

#### Tax status of Category III AIFs

Category III AIFs has not yet been accorded a Pass-through status, which means that income from such funds will be taxed at the investment fund level and the tax obligation will not pass through to unit holders. Income under the head, "Profits or gains from business or profession", the fund would be taxed in respect to such income at marginal rate of tax.



## Professional Enrichment



### Common mistakes by Non-Resident Indians (NRIs) while filing ITR in India

CA. Ajay Vaswani

Filing an Income Tax Return (ITR) in India as a Non-Resident Indian (NRI) can be complex, and there are several common mistakes that NRIs often make. Here are some of the common errors to avoid when filing your ITR in India:

- 1. Wrong Residential Status:** One of the most critical aspects of filing taxes as an NRI is correctly determining your residential status. NRIs should use the correct residential status (e.g., Resident, NRI, or RNOR - Resident but Not Ordinarily Resident) on their ITR forms based on the number of days spent in India over the financial year. The day of entry and exit are to be included in the day count in India.
- 2. Not Reporting Global Income:** NRIs often go with

the optional route of not declaring foreign income. Practically, NRIs must report their global income, including income earned abroad, in their Indian ITR. This helps them in the long run. However, they may be able to claim relief under Double Taxation Avoidance Agreements (DTAAs).

- 3. Incorrect Bank Account Details:** Ensure that you provide accurate bank account details, especially if you have both NRE (Non-Resident External) and NRO (Non-Resident Ordinary) accounts. It's essential to distinguish between these two types of accounts, as they have different tax implications. Further, only the NRO account is eligible to claim a Tax refund.

- 4. Not Claiming Deductions and Exemptions:** NRIs are eligible for certain deductions and exemptions under the Indian Income Tax Act, such as deductions under Section 80C, 80D, and others. Failing to claim these deductions can result in overpayment of taxes.
- 5. Not Calculating Tax Liability Correctly:** NRIs should accurately calculate their tax liability in India, considering various sources of income and applicable tax rates. Using the wrong tax rate or omitting income sources can lead to underreporting or overreporting of taxes.
- 6. Failure to File Taxes:** Some NRIs incorrectly believe that they don't need to file



## Professional Enrichment

income tax returns in India if their income is below the taxable threshold. However, it's advisable to file returns even if the income is below the taxable limit to avoid potential issues in the future. For concepts like deemed rental income, provisions require an individual to file ITR and pay taxes in case applicable, even though there has been no receipt of income.

7. **Late Filing and Penalties:** NRIs should be aware of the filing deadlines for ITRs in India. Filing your tax return late can result in

penalties and interest on unpaid taxes. Ignorance of the law is no excuse.

8. **Not Seeking Professional Guidance:** Tax laws can be complex, and they may change over time. Seeking professional guidance from a tax advisor who specializes in NRI taxation can help you navigate the process and ensure compliance with current tax regulations. In addition, you get time-bound correct advice.
9. **Incorrect Form Selection:**

Choosing the wrong ITR form is a common mistake. NRIs should select the appropriate ITR form based on their income sources and residential status.

10. **Disclosing Assets and Bank Accounts:** NRIs are not required to disclose all foreign assets and foreign bank accounts in their ITR.



# CA's Got Talent

## ड्यू डेट की उलझन

कौन हूं मैं, क्या हूं मैं,  
हर एक की नजर है मुझपर,  
बंध सा गया हूं मैं इस ऑफिस में,  
ड्यू डेट की आंधी से उलझकर।

कभी आयकर की तारीख,  
तो कभी जीएसटी की आर-1,  
सोचता हूं कब खत्म होगा ये,  
तारीखों भरा जीवन का बंधन।

कभी आ जाती है स्टेटूटरी की डेट,  
तो कभी होती है सहूलतों की बरसात,  
ड्यू डेट कभी खत्म हो तो,  
आती है अचानक नोटिसों की सौगात।

बस एक जनवरी महीना है,  
जब होता है मुझे थोड़ा सुकून,  
निकल पड़ता हू खुली वादियों में,  
लेकर मस्तीभरी जिंदगी जीने का जुनून।



सीए प्रणवकुमार लिमजा  
नागपुर



# Glimpses of Past Events

## Circular/Activity

The Institute of Chartered Accountants of India  
 FULL DAY SEMINAR ON  
**COMPANY LAW**  
 Organized by: Corporate Law & Corporate Governance Committee of ICAI  
 Hosted by: Nagpur Branch of ICAI of ICAI  
**CPE: 6 Hrs**  
 Day & Date: Thursday, 01/08/2023  
 Time: 09:30 am to 05:00 pm  
 Venue: ICAI Showroom, Chandkhed, Nagpur

Registration of Seminars: 09:30 am to 10:00 am

**1<sup>st</sup> Technical Session**  
 10:00 am to 11:30 am  
 Topic: Company Law under Companies Act - Comprehensive Overview - Overview  
 CA. Shriya Kulkarni, ICAI, Chennai

**2<sup>nd</sup> Technical Session**  
 11:30 am to 01:00 pm  
 Topic: Company Law - Non-Compliance in Sections 18  
 CA. Shriya Kulkarni, ICAI, Chennai

Lunch: 01:00 pm to 02:00 pm

**3<sup>rd</sup> Technical Session**  
 02:00 pm to 03:00 pm  
 Topic: ICAI's Reporting  
 CA. Shriya Kulkarni, ICAI, Chennai

**4<sup>th</sup> Technical Session**  
 03:00 pm to 04:00 pm  
 Topic: Importance of Deposit and Dividend  
 CA. Shriya Kulkarni, ICAI, Chennai

Registration Fee: Rs. 500/- + GST  
 Registration Link: <https://nagpuricai.org/online-activities/2023/08/01>

**Host's Introduction**

CA. Smita W. Agrewal Chairperson 94271 90000	CA. Anshu Bhatnagar Vice Chairperson 98711 64000	CA. Anshu Bhatnagar Secretary 98221 04000	CA. Pratiksha Wadhvani Treasurer 98951 10000	CA. Smita W. Agrewal Chairperson 94271 90000
CA. Anshu Bhatnagar Vice Chairperson 98711 64000	CA. Anshu Bhatnagar Secretary 98221 04000	CA. Pratiksha Wadhvani Treasurer 98951 10000	CA. Smita W. Agrewal Chairperson 94271 90000	CA. Anshu Bhatnagar Vice Chairperson 98711 64000

CA Showroom, Chandkhed, Nagpur. Contact: 044-2666 2447/044-2666 2448. Email: nagpur@icai.org



The Institute of Chartered Accountants of India  
 FULL DAY CONCLAVE  
**TAX AUDIT & CODE OF ETHICS**  
 Organized by: Continuing Professional Education Committee (CPE)  
 Hosted by: Nagpur Branch of ICAI of ICAI  
**CPE: 6 Hrs**  
 Day & Date: Saturday, 09<sup>th</sup> September, 2023  
 Time: 09:30 am to 05:30 pm  
 Venue: ICAI Showroom, Chandkhed, Nagpur

Registration of Seminars: 09:30 am to 10:00 am

**1<sup>st</sup> Technical Session**  
 10:00 am to 11:30 am  
 Topic: Important Clauses of Tax Audit Report  
 CA. Anshu Bhatnagar, Nagpur

Lunch: 12:00 pm to 01:00 pm

**2<sup>nd</sup> Technical Session**  
 01:00 pm to 02:00 pm  
 Topic: Accounting Standards related to GST  
 CA. Anshu Bhatnagar, Nagpur

**3<sup>rd</sup> Technical Session**  
 02:00 pm to 03:00 pm  
 Topic: Application GST Check under Tax Audit  
 CA. Anshu Bhatnagar, Nagpur

**4<sup>th</sup> Technical Session**  
 03:00 pm to 04:00 pm  
 Topic: Code of Ethics  
 CA. Anshu Bhatnagar, Nagpur

Registration Fee: Rs. 500/- + GST  
 Registration Link: <https://nagpuricai.org/online-activities/2023/09/09>

**Host's Introduction**

CA. Smita W. Agrewal Chairperson 94271 90000	CA. Anshu Bhatnagar Vice Chairperson 98711 64000	CA. Anshu Bhatnagar Secretary 98221 04000	CA. Pratiksha Wadhvani Treasurer 98951 10000	CA. Smita W. Agrewal Chairperson 94271 90000
CA. Anshu Bhatnagar Vice Chairperson 98711 64000	CA. Anshu Bhatnagar Secretary 98221 04000	CA. Pratiksha Wadhvani Treasurer 98951 10000	CA. Smita W. Agrewal Chairperson 94271 90000	CA. Anshu Bhatnagar Vice Chairperson 98711 64000

CA Showroom, Chandkhed, Nagpur. Contact: 044-2666 2447/044-2666 2448. Email: nagpur@icai.org



# Glimpses of Past Events

## Circular/Activity

The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)  
Nagpur Branch of WIRC of ICAI

SEBI **MCX**  
METAL & ENERGY  
Trade and Derivatives

**REGIONAL SEMINAR ON  
COMMODITY DERIVATIVES**  
(Women's Special)

Wednesday, 13th September 2023  
4.00 pm to 6.00 pm  
Venue: ICAI Bhawan, Dhantoli, Nagpur

**Mr Imran Khan**  
Manager - Business Development, MCX  
Speaker

**Our's is-Profession**

CA. Sanjay H. Agrawal Chairperson 94221 10660	CA. Abhishek Gulkare Vice Chairperson 98611 64900	CA. Dinesh Rathke Secretary 98225 89430	CA. Siverupa Wazalwar Treasurer 98666 73058	CA. Sanjay C. Agrawal Chairperson WCAASA 93705 40065
CA. Jitendra Saglani Inv. Past Chairperson 98701 90954	CA. Deepak Jithwani MCM 98230 51543	CA. Ajay R. Vatswani MCM 98754 87979	CA. Trupti Bhandal MCM 99702 80072	CA. Abhishek Kulkar PCM 94221 26860

"ICAI Bhawan", 20/1, Dhantoli, Nagpur-42. Ph: 2442860, 2441188. E-mail: nagpur@icai.org / Website: www.nagpuricai.org



# Gist of Past Events

## Activity for Students - September 2023

Sr. No.	Date	Programme Type	Topics	Speakers
1	03/09/2023	WICASA	WICASA FOOTBALL LEAGUE	Chief Guest: CA. Saket Bagdia Past Chairman
2	05/09/2023	WICASA	Teachers Day – 2023 Elocution Competition  Topic: Learnings from My Principal- My Teacher  Organised by SSEB (Board of Studies- operations). Hosted by Nagpur Branch of WICASA	
3	05/09/2023 To 13/09/2023	WICASA	Mock Test Series Round – 1 CA Final November 2023 Exam Paper - 1 Financial Reporting Paper – 2 Strategic Financial Management Paper – 3 Advanced Auditing and Professional Ethics Paper – 4 Corporate and Economics Laws Paper – 5 Strategic Cost Management and Performance Evaluation Paper – 7 Direct Tax laws and International Taxation Paper – 8 Indirect Tax Laws	-
4	05/09/2023 To 14/09/2023	WICASA	Mock Test Series Round – 1 CA Intermediate November 2023 Exam Paper – 1 Accounting Paper – 2 Corporate and Other Laws Paper – 3 Cost and management Accounting Paper – 4 Taxation Paper – 5 Advanced Accounting Paper – 6 Auditing and Assurance Paper – 7 Enterprise Information Systems & Strategic Management Paper – 8 Financial Management & Economics for Finance	-
5	08/09/2023	WICASA	CAFY & SUPER MEGA CAREER COUNSELLING PROGRAMME	SPEAKER: AMAN RAJESH JAIN
6	08/09/2023	WICASA	CAFY & SUPER MEGA CAREER COUNSELLING PROGRAMME	Speaker: CA Jiten Saglani Past Chairman CA. Sanjay C. Agrawal WICASA Chairperson
7	08/09/2023	WICASA	CAFY & SUPER MEGA CAREER COUNSELLING PROGRAMME	Speaker: CA GANESH KAKANI, WARDHA
8	12/09/2023 & 13/09/2023	WICASA	Ganeshji Adol Making Workshop For Members, their Family & Students.	-
9	23/09/2023	WICASA	Financial Literacy on Stock Market	Speaker: CA. Jitendra Saglani Imm. Past Chairperson Nagpur Branch of ICAI
10	24/09/2023	WICASA	Nagpur Branch of WICASA is proudly supporting the Jhulelal Social Reform Foundation in organizing the renowned Jhulelal Run	-

# डॉ. ब्रिजेश दीक्षित हुए सम्मानित

**सम्मान**  
नागपुर अर्थशास्त्रियों की नागपुर शाखा के अध्यक्ष डॉ. ब्रिजेश दीक्षित को 2023 का सर्वोत्कृष्ट अध्यक्ष पुरस्कार प्रदान किया गया। डॉ. दीक्षित को सम्मानित करने के लिए नागपुर शाखा के अध्यक्ष डॉ. वसुदेव शर्मा ने डॉ. दीक्षित को पुरस्कार प्रदान किया। डॉ. दीक्षित को सम्मानित करने के लिए नागपुर शाखा के अध्यक्ष डॉ. वसुदेव शर्मा ने डॉ. दीक्षित को पुरस्कार प्रदान किया।



डॉ. ब्रिजेश दीक्षित ने नागपुर में आयोजित सम्मान कार्यक्रम में भाग लिया। डॉ. दीक्षित को सम्मानित करने के लिए नागपुर शाखा के अध्यक्ष डॉ. वसुदेव शर्मा ने डॉ. दीक्षित को पुरस्कार प्रदान किया। डॉ. दीक्षित को सम्मानित करने के लिए नागपुर शाखा के अध्यक्ष डॉ. वसुदेव शर्मा ने डॉ. दीक्षित को पुरस्कार प्रदान किया।

# भाग्य आपकी इच्छाओं की ताकत पर निर्भर करता है - सीए जुल्फेश शाह

भाग्य आपकी इच्छाओं की ताकत पर निर्भर करता है - सीए जुल्फेश शाह। भाग्य आपकी इच्छाओं की ताकत पर निर्भर करता है - सीए जुल्फेश शाह। भाग्य आपकी इच्छाओं की ताकत पर निर्भर करता है - सीए जुल्फेश शाह।



भाग्य आपकी इच्छाओं की ताकत पर निर्भर करता है - सीए जुल्फेश शाह। भाग्य आपकी इच्छाओं की ताकत पर निर्भर करता है - सीए जुल्फेश शाह। भाग्य आपकी इच्छाओं की ताकत पर निर्भर करता है - सीए जुल्फेश शाह।

# पक्षा से निकले - सुनील केदार एलआयसी चौक की उचित

पक्षा से निकले - सुनील केदार एलआयसी चौक की उचित। पक्षा से निकले - सुनील केदार एलआयसी चौक की उचित। पक्षा से निकले - सुनील केदार एलआयसी चौक की उचित।

# विज्ञापन की दुनिया



# आईसीएआई ने पूर्व एमडी डॉ. दीक्षित को किया सम्मानित

आईसीएआई ने पूर्व एमडी डॉ. दीक्षित को किया सम्मानित। आईसीएआई ने पूर्व एमडी डॉ. दीक्षित को किया सम्मानित। आईसीएआई ने पूर्व एमडी डॉ. दीक्षित को किया सम्मानित।

# सीए संजय अग्रवाल ने डॉ. ब्रिजेश दीक्षित को किया सम्मानित



सीए संजय अग्रवाल ने डॉ. ब्रिजेश दीक्षित को किया सम्मानित। सीए संजय अग्रवाल ने डॉ. ब्रिजेश दीक्षित को किया सम्मानित। सीए संजय अग्रवाल ने डॉ. ब्रिजेश दीक्षित को किया सम्मानित।

विदर्भ की बात  
प्रश्न... मुझ... स्पर्  
22 अंक 222 नागपुर, रविवार, 20 नवंबर 2023 पृष्ठ 8 शुभ प 2

# एआई ऑटोमेशन और पेट्रोल प्रबंधन सीए के लिए मील का पत्थर साबित हुआ

एआई ऑटोमेशन और पेट्रोल प्रबंधन सीए के लिए मील का पत्थर साबित हुआ। एआई ऑटोमेशन और पेट्रोल प्रबंधन सीए के लिए मील का पत्थर साबित हुआ। एआई ऑटोमेशन और पेट्रोल प्रबंधन सीए के लिए मील का पत्थर साबित हुआ।

# भाग्य आपकी इच्छाओं की ताकत पर निर्भर : सीए शाह

भाग्य आपकी इच्छाओं की ताकत पर निर्भर : सीए शाह। भाग्य आपकी इच्छाओं की ताकत पर निर्भर : सीए शाह। भाग्य आपकी इच्छाओं की ताकत पर निर्भर : सीए शाह।



भाग्य आपकी इच्छाओं की ताकत पर निर्भर : सीए शाह। भाग्य आपकी इच्छाओं की ताकत पर निर्भर : सीए शाह। भाग्य आपकी इच्छाओं की ताकत पर निर्भर : सीए शाह।

### 'CAs should embrace AI as integral part of their practice'



Business Reporter

THE Nagpur Branch of the Institute of Chartered Accountants of India (ICAI) organised a seminar on 'AI Automation and Payroll Management' at ICAI Bhavan, Nagpur. The seminar was graced by the presence of esteemed chief guest, CA Sameer Bakre, said, "CAs should embrace Artificial Intelligence (AI) as an integral part of their practice".

Chairman of Nagpur Branch, CA Sanjay M Agrawal, congratulated all the CAs for their

proactive approach in adopting recent technological advancements in practice.

Renowned speaker, CA Kashmira Shah, from Mumbai delivered an enlightening presentation on various facets of AI and applications and procedures in payroll management. CA Akshay Gulhane, Vice Chairman coordinated the event. Present were CA Dinesh Rathi, Secretary, CA Swaroop Wazalwar, Treasurer, CA Sanjay C Agrawal, WICASA Chairman, CA Deepak Jethwani, CA Ajay Vaswani, CA Trupti Bhattar and more than 50 members.

### Destiny depends on strength of your desires: CA J Shah

DESTINY is not a matter of chance but it is a matter of fact. It is not a thing to be waited for, it is a thing to be achieved, remarked CA Julfesh Shah while delivering a motivational speech to about 175 newly qualified Chartered Accountants from Vidarbha present along with their parents in a programme organised by ICAI, Nagpur.

At the outset Chairman of Nagpur Branch CA Sanjay M Agrawal said that Nagpur Branch always takes initiatives to organise such types of programmes. RCM CA Abhijit Kelkar also spoke on the occasion and while congratulating them, he advised them to choose the career options properly. WICASA Chairperson CA Sanjay C Agrawal conducted the proceedings while Vice-Chairman and Secretary CA Dinesh Rathi proposed a formal vote of thanks.

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## स्थानीय

# डिजिटल युग में सीए वैश्विक स्तर पर जा रहे हैं - सारडा

नागपुर। इस डिजिटल युग में चार्टर्ड अकाउंटेंट वैश्विक स्तर पर जा रहे हैं। अंतर्राष्ट्रीय स्तर पर लेखाशास्त्र के उद्घाटन सत्र में संबोधित करते हुए आईसीएआई की नागपुर शाखा के पूर्व अध्यक्ष सीए सतीश सारडा ने कहा कि अद्यतन का भौगोलिक क्षेत्र स्थानीय सीमाओं तक सीमित नहीं है। सीए के लिए, कर्मचारियों पर लागू कानूनों और प्रक्रियाओं के बारे में विचार करना आवश्यक है। उन्होंने आगे कहा कि वेब 2.0 विज्ञान बड़ा बहुत है-लिंक्स हैं और उन्हें पता रहने जान है और इंटरनेट वे प्रतिभागियों के प्रश्नों का उत्तर उतार देने में सक्षम होने। उन्होंने आग्रह किया कि सदस्यों को कक्षाओं के ज्ञान का अधिकतम लाभ उठाना चाहिए और अपनी संकायों का पूर्ण सफलता करना चाहिए। नागपुर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने अपने



संबोधन में सदस्यों का स्वागत किया और कहा कि नागपुर शाखा चार्टर्ड अकाउंटेंट सदस्यों के लिए नए और उभरते क्षेत्रों में अवसर पर कार्यक्रम आयोजित करने का प्रयास कर रही है।

ऐसा ही एक क्षेत्र है अंतर्राष्ट्रीय स्तर पर, जहां काम अर्थात् है। उन्होंने अंतर्राष्ट्रीय स्तर पर प्रिन्सिपल-निर्माता करने के लिए प्रशिक्षण कक्षाओं, मुंबई से सीए

सिद्धार्थ बनवा और नागपुर से सीए सोमन वासवानी का स्वागत किया।

सीए सोमन वासवानी ने आकाशवाणी चिन्ति एवं भाव के दायरे के निर्धारण पर विचार-विमर्श किया।

सीए सिद्धार्थ बनवा ने विदेशी अर्थ के प्रकटीकरण मॉडलों और किसी विदेशी देश में शुरू करने के लिए कर के लिए क्रेडिट का दावा करने की व्यवस्था पर प्रकाश डाला।

कोषाध्यक्ष सीए स्वप्नका बजलसवार ने उद्घाटन सत्र का समन्वय किया और प्रथम सत्र के अध्यक्ष सीए अजय अरत, वासवानी ने तकनीकी सत्र का संबोधन किया। सचिव सीए दिनेश राठी ने धन्यवाद ज्ञापित किया।

अमावासी शाखा के अध्यक्ष सीए निष्कान्त सोनी और अमोला शाखा के पूर्व अध्यक्ष बलरज बाहेली भी सेमिनार में शामिल हुए और सदस्यों को शुभकामनाएं देने वाले उप-

स्थीयक सम्मेलन के बारे में जानकारी दी। इस अवसर पर प्रमुख रूप से सीए अजय गुलहाने, उल्हासराव, सीए संजय सी. अग्रवाल, अध्यक्ष विकासरा, सीए विवेक साहानी, सारडा पूर्व अध्यक्ष, सीए दीपक नेववानी, सीए तुषि भट्ट, प्रबंध सचिव के सदस्य, सीए। अ.ए.ए. साहिवा, सीए साकेत साहिवा, पूर्व अध्यक्ष और 75 से अधिक सीए सदस्य उपस्थित थे।

### 'CAs to play bigger role in changing economic scenario'



**Business Bureau**

THE Nagpur Branch of WIRC of ICAI organised a workshop on 'Direct Taxes' here recently. CA Sanjay Kumar Agarwal, CCM, Chairman, Direct Taxes Committee was the chief guest at the workshop.

CA Sanjay Kumar Agarwal said, "The demand of CAs had increased in international market and assured that the profession would play a bigger role in the economic scenario of the country".

Chairman of Nagpur Branch CA Sanjay M. Agarwal said, "CAs

are required to be abreast about latest announcements and judicial rulings to provide informed and appropriate opinion to clients".

In the technical sessions, CA Piyush Chhajed, CCM, Vice Chairman, Direct Taxes Committee, ICAI, CA Pramod Jain, CCM, New Delhi, CA Bhupendra Shah, Mumbai and CA Vallabh Gokhale, Mumbai spoke on various topics.

CA Akshay Gulhane, Vice Chairperson, coordinated the proceeding and CA Dinesh Rathi, Secretary proposed a vote of thanks.

## वैश्विक स्तर पर जा रहे सीए अंतरराष्ट्रीय कराधान पर सेमिनार में साहदा ने कहा

नागपुर : दि इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया (आईसीएआई) की नागपुर शाखा के पूर्व अध्यक्ष सीए सतीश साहदा ने कहा कि मौजूदा डिजिटल युग में चार्टर्ड अकाउंटेंट वैश्विक स्तर पर जा रहे हैं. अभ्यास का भौगोलिक क्षेत्र आज स्थानीय सीमाओं तक सीमित नहीं है. सीए के लिए करदाताओं पर लागू कानूनी और प्रक्रियाओं के बारे में शिक्षित और जागरूक करना जरूरी है. वे आईसीएआई नागपुर शाखा में अंतरराष्ट्रीय कराधान विषय पर हाल ही में हुए सेमिनार के उद्घाटन सत्र को बतौर प्रमुख अतिथि संबोधित कर रहे थे. सर्वप्रथम स्वागत भाषण में नागपुर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने कहा कि नागपुर शाखा सीए सदस्यों के लिए नए क्षेत्रों में अवसर पर कार्यक्रम आयोजित कर रही है. इसी कड़ी में अंतरराष्ट्रीय कराधान विषय पर यह सेमिनार हो रहा है. अंतरराष्ट्रीय कराधान का दायरा असीमित है. इन दौर में सीए सोन वासवानी ने आकासीय स्थिति एवं आय के दायरे के निर्धारण पर विचार-विमर्श किया. सीए सिद्धार्थ बनवत ने विदेशी आय के प्रकटीकरण मानदंडों और किसी विदेशी देश में भुगतान किए गए कर के लिए क्रेडिट का दावा करने



की व्यवस्था पर प्रकाश डाला. उद्घाटन सत्र का समन्वय कोषाध्यक्ष सीए स्वरुपा वज्रलवार और तकनीकी सत्र का संचालन प्रबंध समिति सदस्य सीए अजय वासवानी ने किया. आभार सचिव सीए दिनेश राठी ने मना. इस दौरान अमरावती शाखा के अध्यक्ष सीए विष्णुकान्त सोनी और अकोला शाखा के पूर्व अध्यक्ष जलज बाहेरी के साथ ही नागपुर शाखा के उपाध्यक्ष सीए अक्षय गुल्हाने, विकास के अध्यक्ष सीए संजय सी. अग्रवाल, निवर्तमान अध्यक्ष सीए जितेन सगलानी, प्रबंध समिति के सदस्य सीए टीपक जेठवानी, सीए तुष्टि भट्ट, पूर्व अध्यक्ष सीए ओ.एस. बगडिया, सीए सचैत बगडिया सहित 75 से अधिक सीए सदस्य उपस्थित थे.

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# राष्ट्र पत्रिका

7 सितंबर 2023

## आईसीएआई ने पूर्व एमडी डॉ. दीक्षित को किया सम्मानित

► नागपुर : इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (आईसीएआई) की नागपुर शाखा के अध्यक्ष सीए संजय अग्रवाल ने नागपुर मेट्रो रेल कॉर्पोरेशन लिमिटेड के पूर्व निदेशक डॉ. बुनेश दीक्षित को सम्मानित किया। यह कार्यक्रम महालक्ष्मी में मेट्रो रेल नेटवर्क के विकास में डॉ. दीक्षित के असाधारण नेतृत्व और अग्रणी योगदान को स्वीकार करने के लिए आयोजित किया गया था। सम्मान समारोह के दौरान सीए संजय अग्रवाल ने नागपुर में

परिवहन सुविधाओं को बढ़ावा देने के लिए डॉ. दीक्षित के त्रुटिपूर्ण सुझावों और अग्रणी योगदान को स्वीकार किया। डॉ. बुनेश दीक्षित ने नागपुर के प्रति अपने भावनात्मक लगाव को साझा किया और 11 वर्षों तक शहर की सेवा करने के अवसर के लिए आभार व्यक्त किया। डॉ. दीक्षित ने उपस्थित चोकर फ्लॉयड नेत्रवर्धन के पवन समारोह पर काबू पाने से लेकर इन्फ्रारेड ग्लोब के निर्माण और निर्माण बरहें निर्वहण सहित करने तक श्रेष्ठ सहायता को प्रशंसित करने के लिए आभार व्यक्त किया।

सम्मानपूर्वक निष्ठा और समर्पण के कारण डॉ. दीक्षित को 'राष्ट्र पत्रिका' के 'सर्वोत्कृष्ट व्यक्तित्व' के रूप में सम्मानित किया गया।

## CA कम्प्लीट बिजनेस सॉल्यूशन प्रोवाइडर



► नागपुर, व्यापार प्रतिनिधि, आईसीएआई नागपुर द्वारा आयोजित नेटवर्किंग एवं प्रोत्साहन कार्यक्रम में विदर्भ के लगभग 175 नये पास हुए सीए अपने माता-पिता के साथ शामिल हुए. पूर्व सीए उन्हें संबोधित कर रहे थे और भाषण में संभावनाओं पर जानकारी दे रहे थे. स्पीकर ज्युकेश शहा ने कहा कि सफलता हासिल

करने की चीज है. इंतजार कर सफलता हासिल नहीं की जा सकती है. उन्होंने कहा कि भाग्य इच्छाओं की राफत पर निर्भर करता है और यदि किसी विशेष लक्ष्य को प्राप्त करने की इच्छा मजबूत है तो भाग्य निश्चित रूप से इसे हासिल करने में साध देगा. नए प्रवेशकों को सलाह दी कि वे अपनी रुचि के अनुसार सही रास्ता चुनें. ऑडिट और कराधान के अभ्यास के अलावा सीए के लिए कई रास्ते खुल गए हैं क्योंकि सीए को अब पूर्ण व्यवसाय समाधान प्रदाता यानी कम्प्लीट बिजनेस सॉल्यूशन प्रोवाइडर कहा जाता है. सीए बनने के पश्चात निजी प्रैक्टिस शुरू करना या सीए शिक्षण पेशेवर बनना या उद्यमी बनना या सर्विस के जरिये किसी कॉर्पोरेट या बैंक में सेवाएं देना, ये सभी विकल्प उपलब्ध होते हैं. नागपुर शाखा के अध्यक्ष संजय एम. अग्रवाल ने कहा कि नागपुर शाखा हमेशा प्रोफेशन के नए प्रवेशकों को मार्गदर्शन और प्रेरित करने के लिए कार्यक्रम आयोजित करने की पहल करती है.

# अपनी रुचि के अनुसार सही रास्ता चुनें

## नेटवर्किंग एवं प्रोत्साहन कार्यक्रम में सीए जुल्फेश शाह की नए विद्यार्थियों को सलाह

व्यापार प्रतिनिधि | नागपुर. आईसीएआई की नागपुर शाखा द्वारा हाल ही में नेटवर्किंग एवं प्रोत्साहन कार्यक्रम का आयोजन किया गया। कार्यक्रम में विदर्भ के लगभग 175 नए उत्तीर्ण सीए अपने माता-पिता के साथ शामिल हुए। कार्यक्रम के मुख्य वक्ता सीए जुल्फेश शाह ने न्यूजी क्वालिफाइड चार्टर्ड अकाउंटेंट्स को संबोधित करते हुए सलाह दी कि वे अपनी रुचि के अनुसार सही रास्ता चुनें। ऑडिट और



कराधान के अभ्यास के अलावा सीए के लिए कई रास्ते खुल गए हैं, क्योंकि सीए को अब पूर्ण व्यवसाय समाधान प्रदाता यानी की कम्प्लॉट बिजनेस सोल्यूशन प्रोवाइडर कहा जाता है। साथ ही नए सीए को चेतावनी भी दी कि वे किसी भी प्रकार के बहकावे में न आएँ और कोड ऑफ एथिक्स का ठीक से पालन करें।

आरंभ में नागपुर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने नए सीए को उनकी अपेक्षित सकलता के लिए बधाई दी एवं उनसे राष्ट्र निर्माण में भागीदार के रूप में योगदान देने हेतु अपनी सर्वश्रेष्ठ सेवाएं देने की अपील की। आरसीएम सीए अभिजीत केलकर ने भी विचार व्यक्त किए। संचालन संजय सी अग्रवाल ने किया। सचिव दिनेश राठी ने आभार माना। इस अवसर पर उपाध्यक्ष सीए अक्षय गुल्हाने, पूर्व अध्यक्ष सीए जितेन सगलानी, प्रबंध समिति के सदस्य सीए दीपक जेटवानी, सीए अजय वासवानी, तृप्ति भट्टाइ विशेष रूप से उपस्थित थे।

Fri, 22 September 2023  
 हिंदी भाषा का दैनिक समाचार  
<https://epaper.bhaskarhindi.com/c/73502456>



## एआई ऑटोमेशन और पेट्रोल प्रबंधन पर सेमिनार

सीए के लिए महत्वपूर्ण मील का पत्थर साबित हुआ



### संवाददाता

नागपुर। इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (आईसीएआई) की नागपुर शाखा ने आईसीएआई पबन, नागपुर में एआई ऑटोमेशन और पेट्रोल प्रबंधन पर एक परिचलनकारी सेमिनार की मेजबानी की। यह आयोजन एक त्रिबन्धन संरचना को, जिसमें चित और सेक्टर के क्षेत्र में प्रतिष्ठित विशेषज्ञों और चिकित्सकों को एक साथ लाया गया था।

सेमिनार में सम्मानित मुख्य अतिथि, सीए समीर बाबने की उपस्थिति रही, जिन्होंने लेखांकन पेशे के परिवर्ण में स्वचालन की महत्वपूर्ण भूमिका पर जोर दिया। सीए बाबने ने चार्टर्ड अकाउंटेंट के अभ्यास के अतिरिक्त अंग के रूप में आईफिलिपस इंटेल्जेंस (एआई) को अपनाने के महत्व को रेखांकित किया। उन्होंने कहा, स्वचालन पक्षिय है, जो चार्टर्ड अकाउंटेंट के लिए लगातार चिकित्सक हो रहे वित्तीय परिदृश्य में आगे रहने के लिए एआई को अपने पेशेवर प्रदर्शनों की सूची में शामिल करना अनिवार्य है।

साथ को संबोधित करते हुए, नागपुर शाखा के अध्यक्ष, सीए संजय एम. अग्रवाल ने सभी चार्टर्ड अकाउंटेंट्स को अपने अभ्यास में हरिसिया तकनीकी प्रगति को अपनाने में उनके सक्रिय दृष्टिकोण

के लिए बधाई दी। उन्होंने उद्योग के रुझनों में सबसे आगे रहने की उनकी प्रतिबद्धता को स्वीकार किया और प्राइमो को अत्याधुनिक वित्तीय समाधान प्रदान करने के लिए उनके समर्पण की सराहना की। मुंबई से प्रसिद्ध वक्ता सीए कमीरा शाह ने आईफिलिपस इंटेल्जेंस के विभिन्न पहलुओं और पेट्रोल प्रबंधन में अनुप्रयोगों और प्रक्रियाओं पर एक ज्ञानसंधक प्रस्तुति दी। उन्होंने पेट्रोल सिस्टम के उपलब्ध पीट्रियु में अत्युच्च अवदृष्टि प्रदान की और उन सर्वोत्तम प्रथाओं की रूपरेखा तैयार की, जिन्होंने चार्टर्ड अकाउंटेंट को अपनाया चाहिए। सेमिनार ने न केवल ज्ञान-साझाकरण के लिए एक मंच प्रदान किया बल्कि क्षेत्र में पेशेवरों के बीच नेटवर्किंग के अवसरों को भी बहाला दिया। उपस्थित लोगों ने अपने आश्वासन में एआई स्वचालन को अपनाने के लिए नए उत्साह के साथ कार्यक्रम को छोड़ दिया।

उपाध्यक्ष सीए अक्षय गुल्हाने ने कार्यक्रम का प्रभाव्य ढंग से संचालन किया। इस अवसर पर उपस्थित प्रतिष्ठित सदस्यों में सीए दिनेश राठी, सचिव, सीए संजय अग्रवाल, कोषाध्यक्ष, सीए संजय सी. अग्रवाल, विकास अध्यक्ष, प्रबंध समिति के सदस्य सीए दीपक जेटवानी, सीए अजय वासवानी, सीए तृप्ति भट्टाइ के साथ 40 से अधिक सदस्य शामिल थे।

## डिजिटल युग में सीए वैश्विक स्तर पर जा रहे हैं : सारडा

आईसीएआई नागपुर शाखा में अंतरराष्ट्रीय कराधान पर सेमिनार का उद्घाटन



### संवाददाता

नागपुर। इस डिजिटल युग में चार्टर्ड अकाउंटेंट वैश्विक स्तर पर जा रहे हैं। अंतरराष्ट्रीय कराधान पर सेमिनार के उद्घाटन पर चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (आईसीएआई) की नागपुर शाखा के पूर्व अध्यक्ष सीए जितेन सगलानी ने कहा कि अत्याधुनिक तकनीकी प्रगति के कारण सीए को वैश्विक स्तर पर प्रतिस्पर्धा करना पड़ेगा और उन्हें अंतरराष्ट्रीय स्तर पर प्रतिस्पर्धा करने के लिए नए कौशल और ज्ञान प्राप्त करने होंगे।

सीए सारडा ने आगे कहा कि दोनों विभाग बड़ा बड़ा पड़े-निचे हैं और उनके पास ज्ञान है और इसलिए वे प्रतिस्पर्धी के प्रतीक का उभार देने में सक्षम होंगे। उन्होंने उल्लेख किया कि सदस्यों को बचतों के ज्ञान का अधिकतम लाभ उठाना चाहिए और अपनी बचतों का पूरा समाधान करना चाहिए।

नागपुर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने अपने संबोधन में सदस्यों का स्वागत किया और कहा कि नागपुर शाखा चार्टर्ड अकाउंटेंट्स के लिए नए और उभरते क्षेत्रों में अग्रसर पर कार्यक्रम आयोजित करने का प्रयास कर रही है। ऐसा ही एक क्षेत्र है अंतरराष्ट्रीय कराधान, जहां दायार जोड़िये हैं। उन्होंने अंतरराष्ट्रीय कराधान प्रथाओं पर विचार-विमर्श करने के लिए प्रसिद्ध बचतों, मुंबई में सीए सिद्धार्थ बाबने और नागपुर में सीए धीमान बलवानी का स्वागत किया।

विचार-विमर्श किया। सीए सिद्धार्थ बाबने ने विदेशी आय के प्रकटीकरण चार्टर्ड और किसी विदेशी देश में भुगतान किए गए कर के लिए क्रेडिट का दावा करने की व्यवस्था या प्रकृत डाटा कोषाध्यक्ष सीए संजय अग्रवाल ने उद्घाटन पर का सम्मान किया और प्रबंध समिति के सदस्य सीए अक्षय अग्रवाल, वासवानी ने तकनीकी सच का संचालन किया। सचिव चित दिनेश राठी ने अत्युच्च ज्ञानिक किरा। अकाउंटेंट शाखा के अध्यक्ष सीए जितेन सगलानी और अखिला शाखा के पूर्व अध्यक्ष बाबने की भी सेमिनार में शामिल हुए और उद्घाटन को संचालन में शामिल हुए और उद्घाटन के बारे में बोलकरे दी। इस अवसर पर प्रमुख रूप से सीए अक्षय गुल्हाने, उपाध्यक्ष, सीए संजय सी. अग्रवाल, अध्यक्ष विकास, सीए जितेन सगलानी, सचिव पूर्व अध्यक्ष, सीए दीपक जेटवानी, सीए मुनिष चट्टे, प्रबंध समिति के सदस्य, सीए जी.एन. बरदिया, सीए संजय अग्रवाल, पूर्व अध्यक्ष और 40 से अधिक सीए सदस्य उपस्थित थे।





## EXPRESS GREEN POWER FOR SUSTAINABILITY (eGPS) LOANS UNDER 4E

### OBJECTIVE

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

### Loan Amount

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

### Key Features

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

### Target Sectors & Eligible Projects

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

### Eligibility

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

### Benefits to MSMEs

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

### Rate of Interest

Repo linked (7.00 % - 8.10%)



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