



NAGPUR BRANCH OF WIRC OF ICAI



MONTHLY E-NEWSLETTER

JULY 2023

“वार्ता”



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

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Chairperson's Message

Dear Professional Colleagues,
“Strength and growth come only through continuous effort and struggle”

There are a lot of things which goes on in the mind of all of us. We tend to strongly face or defend or avoid such occurrences. But one thing is certain, “Life Goes on”. During this time period, each one of us is in a different phase of life. We need to ensure our learning along with completing our professional commitments on time. With the rains set in the month of July; it brings lot of happiness and greenery everywhere.

At the outset, let me wish each and every member a very Happy 75th Chartered Accountants Day. All of us are really privileged to be part of CA fraternity where we have been termed as “Partner's in Nation Building”. Every CA feels proud when Hon. Prime Minister of our country says that “Signature of CA is powerful then my signature”. We are governed by our values, integrity and set of ethical values which creates an image par

excellence for all members of our Profession not only throughout the country but it extends to entire world.

The month of July is always a busy month for all Chartered Accountants. While the Income tax department works major nowadays on AI, lot of data is available to them. As professional consultant, while checking all records of assessee for proper Income Tax return filing, we also need to cross check the figures with AIS / TIS figures furnished by Income Tax Department. Constant up-dation of knowledge is essential for we members and Nagpur Branch thus strives to organize knowledgeable seminars for benefit of its members.

The month of July started with celebration of 75th Chartered Accountant's Day at our own Nagpur Branch of WIRC of ICAI. The flag hoisting was done at the hands of Senior Chartered Accountant CA B K Agrawal who quoted on the occasion that “CA's have sustained the growth momentum of our economy”. Guest of Honor Hon. Past President ICAI CA Jaydeep Shah updated on the

new syllabus for CA Students as well as new initiatives for Members by ICAI, New Delhi. Video messages from Hon. President ICAI CA Aniket Talathi, Hon. Vice President ICAI CA Ranjit Agarwal, Hon. Speaker, Lok Sabha Shri Om Birla & Hon Mohan Bhagwat, RSS on the occasion for 75th CA Day Celebration added to the grace. The presence of Past Chairmen of Nagpur Branch, Current Branch Managing committee, members at large and lots of CA Students added charm to the 75th day celebration. A lot of programs were undertaken during the whole day which included Blood Donation Camp, Health Check up Camp and distribution of Care Hospital privilege Card. These events were inaugurated by CA Shambhu Tekariwal, CA Ashok Bhutada & CA Mahesh Agrawal. These events were highly successful and appreciated by members at large. Tree Plantation initiative at 4 places was undertaken for working towards a greener tomorrow initiative.

A unique initiative of Walkathon 2023 was undertaken in collaboration with



Chairperson's Message

Department of Police, Indian Medical Association, Jhulelal Runners Academy (OCR North) and Nagpur Runners & Riders which was widely acknowledged.

A unique concept of "Tax Clinic" organized by Direct Tax Committee of ICAI and publication supported by The Income Tax Department, Directorate of Income Tax, (PR,P&P) was appreciated and taken benefit by all.

The signature Fellowship event of Nagpur Branch; an evening filled with fun, laughter, food and music with performances by own CA Members was a great hit. This event in the midst of returns and audit pressure brought a lot of smiles and positiveness amongst the CA fraternity.

With a lot of changes and advancements in the field of International Taxation, a seminar guided by CA Sonam Vaswani, Nagpur & CA Siddharth Banwat, Mumbai with Chief Guest CA Satish Sarada provided the much-needed input required by Members for professional growth.

The 45th annual general meeting of

Nagpur Branch was held on 25th July'23 at ICAI Bhawan, Dhantoli, Nagpur and the Annual Report and financial accounts for the year ended 31.03.23 were received properly in the successfully conducted AGM.

A lot of activities were planned and successfully conducted for CA Students who are the future of the profession to train them and nurture them to make them future ready.

With the increasing compliances and reporting requirements, we professionals need to keep ourselves absolutely up dated with changing laws and need to be equipped with technological advancements. We at Nagpur Branch are striving to organize the best of the programs for the benefit of members. Lots of members have shown keen interest in attending the webinar which show the anxiety of our member to have deep rooted knowledge about the subjects and new avenues of practice.

I congratulate and thank the contributors of this newsletter - CA Amit Lukka, CA Ranu Surana Judge & CA

Rahul Sharma for their excellent write up and talent which we feel proud to publish.

We are looking forward to getting a positive response from your side to ensure to stay connected through this newsletter and in all events to come.

Take very good care of yourself and your family as I conclude with lines -

"The Struggle you are in today is developing the strength you need for tomorrow"

Professionally Yours,

CA Sanjay M Agrawal
Chairperson,
ICAI - Nagpur Branch of WIRC



CA. Amrita Bagdia



CA. Palkesh Khandelwal

Joint Editors Message

Dear Professional Colleagues,

At the outset, let us wish each one of you a very Happy 75th Chartered Accountant's Day.

It's a privilege for all of us to be members of this coveted Institute of Chartered Accountants of India and we fondly say-

"PROUD TO BE CA"

A lot is expected from Chartered Accountants when it comes to Professional works. Be it audit, Income Tax, GST, Project Finance, Management Consultancy or any other work related to Value addition.

"Value Addition" is the buzz word for today and thus each one of us is expected to be Proficient and Diligent in our service offerings. In today's scenario where we professionals feel overburdened by Compliance

structure; shifting our focus from Compliance practice to Value Addition practice / consultancy structure is the need of the hour. However, we need to be regularly updated about various frequent changes being done in all types of tax law and apply and update that knowledge to our professional staff as well for getting work done properly in sync with current changes in law.

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.

The knowledge spree kindled by Nagpur Branch of ICAI through various educative seminars has really enlightened all the members.

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

It always goes without saying for we professionals-

"Do what is right...Not what is easy"

Warm regards

CA Amrita Bagdia

CA Palkesh Khandelwal



Professional Enrichment



Analysis of amendment to Definition of Small Company U/s. 2(85) & Key Consideration

CA. Amit Lukka

The MCA vide its Notification No. G.S.R. 700(E) Dated 15th September, 2022 has revised the definition of Small Company [Section 2(85) of The Companies Act, 2013].

Accordingly, the definition of Small Company under section 2(85) shall be read as under:

Small Company means a company, other than a public company –

- Paid-up share capital of which **does not exceed four crore rupees** or such higher amount as may be prescribed which shall not be more than ten crore rupees and
- Turnover of which as per profit and loss account for the

immediately preceding financial year does not exceed forty crore rupees or such higher amount as may be prescribed which shall not be more than one hundred crore rupees:

The focal point of this definition which is often not paid attention to is that the **turnover criteria is to be seen for the immediately preceding financial year.** Provided that nothing in this clause shall apply to –

- (A) a holding company or a subsidiary company;
- (B) a company registered under section 8; or

(C) a company or body corporate governed by any special Act;

Note: It is to be note that amended provisions are applicable with immediate effect i.e., from 15th September, 2022 onwards.

It is also pertinent to note that this is the second amendment to the definition of Small Companies in the last 18 months. Earlier, the definition was amended in the Budget 2021 which was effective from 1st April, 2021.

A simple comparison of the new and old definitions of a Small Company is explained hereunder-

Limits	Till 31 st March, 2021	1 st April 2021 14 th September 2022	15 th September 2022 onwards
Paid-up share capital	Maximum paid -up share capital can be Rs. 50 Lakhs	Maximum paid-up Share capital is Increased to Rs. 2 Crores	Maximum paid-up Share capital is Increased to Rs. 4 Crores
Turnover (In the immediately Preceding financial year)	Maximum turnover For qualifying as a Small Company was Rs. 2 Crores	Maximum turnover For qualifying as a Small Company is Increased to Rs. 20 Crores	Maximum turnover For qualifying as a Small Company is Increased to Rs. 40 Crores



Professional Enrichment

The idea of the government seems to **increase the pool of small companies by 10-20%** and the higher thresholds will allow **several start-ups to vail the lenient regime**, "said Sanket Jain, partner, Pioneer Legal.

How does it impact the Ease of doing Business?

The basic idea behind the concept of recognition of small companies is reducing the compliance burden leading to improvement in the ease of doing business.

Let us look in detail, with the relevant provisions under play, the exemption that the small companies have been provided under the Companies Act, 2013.

1. No need to prepare Cash Flow Statement as a part of Financial Statements.

As per the proviso to section 2(40) of the Companies Act, 2013 which deals with definition of "Financial Statement".

"the financial statement, with respect to One Person Company, Small Company and dormant company, may not include the cash flow statement"

Hence a Small Company is not required to prepare Cash Flow Statement as a part of its Financial Statements.

2. Exemption to CARO 2020 Reporting (Caution!)

The Ministry of Corporate Affairs (MCA) issued Companies (Auditor's Report) Order, 2020 applicable for each report issued by auditors of

specified class of companies under section 143 of the Companies Act, 2013 for financial year commencing on or after 1st April, 2021.

The Order provides that it shall **not apply** to:

- (i) a banking company;
- (ii) an insurance company;
- (iii) a company licensed to operate U/s. 8 of the Companies Act;
- (iv) a One-Person Company as defined in Sec.2(62) of the Companies Act and a **Small Company** as defined in Sec. 2(85) of the Companies Act; and
- (v) a private limited company, not being a subsidiary or holding of a public company,
 - o Having a Paid-up capital & Reserves & Surplus not more than Rs. 1 crore as on the balance sheet date, and
 - o Which does not have total borrowing exceeding Rs. 1 crore from any bank or financial institution at any point of time during the financial year, and
 - o Which does not have a total revenue as disclosed in Scheduled III to the Companies Act, 2013 (including revenue from discontinuing operations) exceeding Rs. 10 crores during the financial year as per the financial statements.

If a company is covered under the definition of Small Company, it will remain exempted from the applicability of the Order even if it falls under any of the criteria specified for private

company.

Important considerations in relation to the provisions of CARO Reporting and Small Companies definition:

- The limit of Rs. 4 crores as per 2(85) (Small Company definition) is for Paid-up Capital, whereas the limit of Rs. 1 crore in case of CARO Reporting is the combined total of Paid-up Capital and Reserves and Surplus.
- The turnover limit of Rs. 40 crores in case of Small Company definition is to be checked for the immediately preceding financial year, whereas the limit of Rs. 10 crores is to be checked during the financial year.

3. Mandatory rotation of auditor not required.

As per section 139(2) of the Companies Act, 2013, which deals with the mandatory rotation every 5 years (individual auditors) and every 10 years (firm of auditors), in case of certain prescribed classes of companies, this **rotation requirement is not applicable** in case of **Small Companies** and One person companies.

4. An Auditor of a Small Company is not required to report on the adequacy of the internal financial controls and its operating effectiveness in the Auditor's Report.

As per provisions of Section 143(3)(i) of Companies Act, 2013, the Auditor Report shall



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state whether the Company has adequate internal financial controls system in place and comment on the operating effectiveness of such controls.

MCA vide its notification dated 13th June 2017 provide **exemption from Internal Financial Controls** to prescribed classes of private companies which includes a one person Company (OPC) or a **Small Company**, provided it has not committed a default in filing its financial statements under section 137 of the said Act or annual return under section 92 of the said Act with the ROC.

5. Holding of only two board meetings in a year.

As per Section 173 of the Companies Act, 2013 which deals with meetings of Board-

“A One Person Company, **small company** and dormant company shall be deemed to have complied with the provisions of this section if **at least one meeting of the Board of Directors** has been conducted in **each half of a calendar year** and the **gap between the two meetings is not less than ninety days.**”

6. Advantage of preparing and filing an abridged annual return.

By the amendment w.e.f. 5th March 2021, in the **Companies (Management and Administration) Rules, 2014**, sub-rule (1) of Rule 11 has been substituted for -

“(1) Every company shall file its annual return in Form No. MGT-7 except One Person Company (OPC) and Small Company. One Person Company and **Small Company** shall file annual return from the financial year 2020-2021 onwards in **Form No. MGT-7A.**”

One of the key highlights of Form MGT-7A is that **Details of directors and KMP** i.e., the composition of the board of directors, details of directors and KMP are not required in the abridged form.

Also, where other companies require providing details of remuneration to directors and key managerial personnel, small companies are required to provide details of the **only aggregate amount of remuneration drawn by directors** in their annual return.

7. Annual Return of the company can be signed by the company secretary, or where there is no company secretary, by a director of the company.

What this essentially means is that in Form MGT-7A, there is no mandatory requirement of pre-certification of Company Secretary. Instead, a **self-certification of directors** would be sufficient.

8. Lesser penalties for small companies.

As per Section 446B of the Companies Act, 2013, penalty is payable for non-compliances of any of the provisions of this Act by a One Person Company, **Small Company**, start-up company or Producer Company, or by any of its officer in default, or any other person in respect of such company,

Then such company, its officer in default or any other person, shall be liable to a-

- Penalty which shall **not be more than one-half of the penalty** specified in such provisions -
- Subject to a **maximum of two lakh rupees in case of a company** and
- **One lakh rupee in case of an officer who is in default** or any other person.



Professional Enrichment



**Role of Chartered Accountants -
Mid Size Corporates- Tier 2 cities**
CA. Ranu Surana Judge

Unlike Tier 1 or Metro cities and large Corporates where scope of service of Chartered Accountants adheres to a particular role or domain; Mid size corporates particularly in Tier 2 cities on the other hand have multiple and diversified roles to be played by Chartered Accountants.

Chartered Accountants (CAs) play a significant role in the financial management and compliance of mid-

size corporates in Tier 2 cities and get to manage very wider spectrum of services ranging from financial management to policy formation and participation in management decision making.

Generally there is a preconceived notion about Chartered accountants of Tier 2 cities that they are “Jack of all trades, masters of none”, contradicting with this phrase I would like to high-

light here an entirely different point of view which showcase the unique advantages of working in the mid-sized companies. CAs in these environments becomes masters of the entire trade or business of the organization and not just the jack. Almost all the operational areas of mid-sized organization’s department are taken care by their CAs which inter alia include the following:

Purchase	Stores	Technical	Audit	Process Implementation	Software Implementation
Banking	Direct & Indirect Taxation	Costing	Customs	Assessments & Appeals	Working Capital Management
Team Management	Project Product launch	Secretarial Compliances	Policy making	System Set up	MIS reporting
Accounts	Finance	Inventory Analysis	Subsidies	Treasury Management	Regulatory reporting etc.



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The ground operational knowledge of all these areas cumulatively helps a CA to possess a deep understanding of the business inside out and helps in identifying and addressing any loopholes or inefficiencies in the processes and in turn benefits the organization on a very large scale.

“We need MBA’s to run our business but we need Chartered Accountants to teach them how to run the business”, this is the voice of the management of mid size corporate of Tier 2 cities in today’s era.

The role of a Chartered Accountant (CA) in mid-size corporates located in Tier 2 cities can be quite diverse and multifaceted. Here are some key aspects of their roles:

Financial reporting & compliance: It is not uncommon for a chartered accountant (CA) in a mid-size corporate to take on a leadership role within the accounts and finance department after gaining a few years of post-qualification experience. This individual often serves as the head of the department, overseeing various aspects of financial management. Generally mid size corporates employees two to three CA’s out of which one is the head of the entire team and takes all decision and approves and supervises all the matters and compliances may it be day to day accounting, balance sheet finalization, audit , GST returns, Income tax returns, banking , fund management, any incidental matters . This benefits him/her to have an overall knowledge and overview of the link between accounts, finance,

taxation, banking and other areas as well.

Professional Inputs: A chartered accountant in a Mid size corporate is expected to have awareness of and provide inputs to the Management over various areas and subjects that have financial implications which includes amendments to Income Tax act, GST Act, any available state or central government subsidies, any audit applicability like internal, cost audit etc, CSR applicability , budgeting & Forecasting etc.

Strategic decision making: Cost and price management are critical aspects of running a mid-sized business, and a Chartered Accountant (CA) or a financial manager in such an organization plays a vital role in making strategic decisions like launching up a new product, to choose amongst different investment plans, evaluating alternatives, to choose amongst different banking schemes or governmental schemes, pricing decisions, financial planning etc along with its regular operations.

Access to Top Management: It is true that chartered accountants (CAs) working in mid-size corporations in Tier 2 cities often have a unique opportunity to be more involved in crucial decision-making processes compared to their counterparts in large corporations or Tier 1 cities because here CAs generally have direct access to management since the very beginning of the career which helps them to understand management’s requirements and perspectives as compared to CAs of Tier 1 cities where it takes quite

long due to its hierarchal structure.

The participation in decision making with the top management gives a boost to our self-confidence and encourages us to think wider and to have a very practical approach helping us bridging the business common sense to be incorporated and inculcated in financial books of accounts and all the other areas having financial and regulatory implications.

Analysis: A chartered accountant (CA) plays an important role in a mid-sized corporate environment when it comes to financial analysis and optimization. He/she is expected to perform various analysis and present it to management to optimize the costs, increase the margins and meanwhile run the business in the most efficient manner like cost benefit analysis, finance cost analysis, working capital maintenance analysis, training cost analysis, capitalization analysis, investment analysis, ratio analysis etc.

Software Implementation: In today's technologically advanced business landscape, automation and system-oriented approaches are essential for staying competitive and efficient. Mid-sized corporations, like any other businesses, often face challenges when it comes to implementing software solutions in the most economical and effective way. Here comes the role of CA’s where they have to choose a technology considering factors like cost benefit analysis, scalability, integration, customisation, vendor reputation, user friendliness, training and support, data security which should be the most economical and also



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serves in house organizational requirements vis-à-vis industry and all other mandatory and regulatory compliances.

Secretarial Compliances: The Companies Act is a crucial piece of legislation in many countries, including India, and it imposes various legal obligations on companies. Ensuring compliance with the Companies Act is a significant responsibility for both chartered accountants and company secretary professionals, especially in mid-sized companies and Tier 2 cities where dedicated compliance teams may be less common. Large sized corporate have a team of company secretary professionals to look after companies act compliances but in most of the midsized Tier 2 cities companies a chartered accountant is expected to address all the compliances pertaining to companies act as well.

Communication with various stakeholders: A chartered accountant in a mid size corporate is mostly expected to act as a spokesperson and a profes-

sional representative for its organization before its various stakeholders including financial consultants, bankers, investors, departmental officers, technical consultants, creditors, debtors etc.

MIS reporting: Designing, presenting, and setting up an effective management reporting system is a crucial role for a chartered accountant in a mid-sized corporate environment. Such a system helps the organization make informed decisions, monitor performance, and ensure financial and operational transparency. A chartered accountant in a Mid size corporate is expected to design, present and set up the entire management reporting system that may be reported at different durations or intervals varying from daily, monthly to annually; not only for its respective department but also for various other departments of the organization that needs to be monitored by him/her itself and eventually by the management.

Accountability and responsibility: Chartered accountants play a critical and pivotal role in supporting the growth and success of mid-sized corporates. Our responsibilities and accountability extend far beyond financial management, encompassing various aspects of business development and strategic decision-making. By providing the professional inputs and insights at the right time, chartered accountants play a crucial role in helping mid-sized corporates navigate challenges, seize opportunities, and evolve into larger, more successful companies.

It is evident from the above statements that CAs work extends far beyond what can be summarized in a single article. In summary, chartered accountants in mid-sized corporations in Tier 2 cities have a demanding and dynamic role that requires them to be adaptable, knowledgeable, and capable of handling diverse financial challenges and crises. They are invaluable assets to their organizations, contributing significantly to financial stability and growth.



Professional Enrichment



**Basics of Audit :-Management
Representation Letter (ISA 580)**
CA. Rahul Sharma

Management Representation Letter explained -

“Representation made by management to the auditors during the course of an audit, either unsolicited or in response to specific inquiries.”

While conducting an audit, the management of the auditee make representation to the auditors several times and on several occasions. Some of these representations are general (related to responsibility of management for preparation and presentation of financial statements), some are specific (related to assertions of items of financial statement) and some are unsolicited. Some critical **issues** in respect of Management Representation Letter are - **How it can be used as audit evidence, process of evaluating and documenting it and action to be taken if management refuses to provide representation and doubts as to the reliability of Management Representation Letter.**

The auditors needs an acknowledgement from management about obser-

vance of it's responsibility towards preparation, presentation and approval of Financial Statements. (Management Signature on Financial Statement is one such evidence and another such evidence is Management Representation Letter.

Management Representation as an Audit Evidence: Matters on which an auditor wants representation of management is a matter his professional judgment. As a matter of Fact Management Representation Letter cannot substitute other evidences that the auditor can reasonably expect to be available. However in certain other matters where no other audit evidence exist Management Representation is a sufficient appropriate audit evidence. Examples of matter where alternate audit evidence exist are - valuation of inventories and fixed assets, sale and purchases etc. Example where no other audit evidence may exist are - Holding of Investment as Short Term/ Long Term or Complete recording of all transaction and event.

Where an auditor has obtained man-

agement representation on matter material to the financial information, He should:

- Seek Corroborative Audit Evidence (Out Side or Inside)
- Evaluate the reliability of representation considering Management's Competence, Integrity and Due Care.
- Whether representation have been made by the well informed persons.

Revised ISA 580 had following two other important black letter requirements:

- If a representation by management is contradicted by other audit evidences, the auditor should investigate the circumstances and, when necessary, reconsider the reliability of other representations made by management.
- If management refuse to provide a representation that the auditor considers necessary, this constitutes scope limitation and the auditor



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should express qualified opinion or disclaimer of opinion.

Other Basic elements of Management Representation : (A). Should be addressed to the auditor, (B). Dated the same date as the auditor's report or date prior to it and (C). Signed by member of management with prime responsibility (e.g. CEO or CFO) for preparation of financial statement and who has knowledge in this respect.

Various Forms of written representation :

- A representation from management.
- A letter from auditors outlining the auditor's understanding of management's representation, duly acknowledged and confirmed by management.
- A duly authenticated copy of relevant meeting of board of director or similar bodies.

Draft of SA 580 issued by ICAI (Main Text excluding Explanations and Explanations):

Introduction Scope of SA

1. This Standard on Auditing (SA) deals with the auditor's responsibility to obtain written representations from management and, where appropriate, those charged with governance.

Written Representations as Audit Evidence

2. Audit evidence is all the information used by the auditor in arriving at the conclusions on which the audit opinion is based.³ Written representations are necessary information that the auditor requires in connection with the audit of the entity's financial statements. Accordingly, similar to responses to inquiries, written representations are audit evidence. (Ref: Para. A1)
3. Although written representations provide necessary audit evidence, they do not provide sufficient appropriate audit evidence on their own about any of the matters with which they deal. Furthermore, the fact that management has provided reliable written representations does not affect the nature or extent of other audit evidence that the auditor obtains about the fulfillment of management's responsibilities, or about specific assertions.

Effective Date

4. This SA is effective for audits of financial statements for periods beginning on or after 1st April, 2009.
5. The objectives of the auditor are:

- (a) To obtain written representations from management and, where appropriate, those charged with governance that they believe that they have fulfilled their responsibility for the preparation of the financial statements and for the completeness of the information provided to the auditor;
- (b) To support other audit evidence relevant to the financial statements or specific assertions in the financial statements by means of written representations, if determined necessary by the auditor or required by other SAs; and 3 SA 500, "Audit Evidence", paragraph 5 (c). SA 580 4
- © To respond appropriately to written representations provided by management and, where appropriate, those charged with governance, or if management or, where appropriate, those charged with governance do not provide the written representations requested by the auditor.

Definition

6. For purposes of the SAs, the following term has the meaning attributed below: Written representations – A written statement by management provided to the auditor to confirm certain matters or to support other audit evidence. Written representations in this context do not include finan-



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cial statements, the assertions therein, or supporting books and records.

7. For purposes of this SA, references to “management” should be read as “management and, where appropriate, those charged with governance.” Furthermore, in the case of a fair presentation framework, management is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework; or the preparation of financial statements that give a true and fair view in accordance with the applicable financial reporting framework.

Requirements Management from Whom Written Representations Requested

8. The auditor shall request written representations from management with appropriate responsibilities for the financial statements and knowledge of the matters concerned. (Ref: Para. A2-A6)

Written Representations about Management's Responsibilities

Preparation of the Financial Statements

9. The auditor shall request management to provide a written representation that it

has fulfilled its responsibility for the preparation of the financial statements in accordance with the applicable financial reporting framework, including where relevant their fair presentation, as set out in the terms of the audit engagement.⁴ (Ref: Para. A7-A9, A14, A22)

Information Provided and Completeness of Transactions

10. The auditor shall request management to provide a written representation that: 4 SA 210, “Agreeing the Terms of Audit Engagements,” paragraph 6(b)(i) Written Representations 5 SA 580 (a) It has provided the auditor with all relevant information and access as agreed in the terms of the audit engagement,⁵ and (b) All transactions have been recorded and are reflected in the financial statements. (Ref: Para. A7-A9, A14, A22)

Description of Management's Responsibilities in the Written Representations

11. Management's responsibilities shall be described in the written representations required by paragraphs 9 and 10 in the manner in which these responsibilities are described in the terms of the audit engagement.

Other Written Representations

12. Other SAs require the auditor to request written representations. If, in addition to such required representations, the auditor determines that it is necessary to obtain one or more written representations to support other audit evidence relevant to the financial statements or one or more specific assertions in the financial statements, the auditor shall request such other written representations. (Ref: Para. A10-A13, A14, A22)

Date of and Period(s) Covered by Written Representations

13. The date of the written representations shall be as near as practicable to, but not after, the date of the auditor's report on the financial statements. The written representations shall be for all financial statements and period(s) referred to in the auditor's report. (Ref: Para. A15-A18)

Form of Written Representations

14. The written representations shall be in the form of a representation letter addressed to the auditor. If law or regulation requires management to make written public statements about its responsibilities, and the auditor determines that such statements provide some or all of the representations required by paragraphs 9 or 10,



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the relevant matters covered by such statements need not be included in the representation letter. (Ref: Para. A19-A21)

Doubt as to the Reliability of Written Representations and Requested Written Representations Not Provided

15. If the auditor has concerns about the competence, integrity, ethical values or diligence of management, or about its commitment to or enforcement of 8 SA 210, "Agreeing the Terms of Audit Engagements," paragraph 6(b)(iii). SA 580 6 these, the auditor shall determine the effect that such concerns may have on the reliability of representations (oral or written) and audit evidence in general. (Ref: Para. A24-A25)
16. In particular, if written representations are inconsistent with other audit evidence, the auditor shall perform audit procedures to attempt to resolve the matter. If the matter

remains unresolved, the auditor shall reconsider the assessment of the competence, integrity, ethical values or diligence of management, or of its commitment to or enforcement of these, and shall determine the effect that this may have on the reliability of representations (oral or written) and audit evidence in general. (Ref: Para. A23)

17. If the auditor concludes that the written representations are not reliable, the auditor shall take appropriate actions, including determining the possible effect on the opinion in the auditor's report in accordance with SA 7056 , having regard to the requirement in paragraph 19 of this SA.

Requested Written Representations Not Provided

18. If management does not provide one or more of the requested written representations, the auditor shall:
- (a) Discuss the matter with management;

- (b) Re-evaluate the integrity of management and evaluate the effect that this may have on the reliability of representations (oral or written) and audit evidence in general; and
- (c) Take appropriate actions, including determining the possible effect on the opinion in the auditor's report in accordance with SA 705, having regard to the requirement in paragraph 19 of this SA.

Written Representations about Management's Responsibilities

19. The auditor shall disclaim an opinion on the financial statements in accordance with SA 705 if: (Ref: Para. A26-A27)
- (a) The auditor concludes that there is sufficient doubt about the integrity of management such that the written representations required by paragraphs 9 and 10 are not reliable; or
- (b) Management does not provide the written representations required by paragraphs 9 and 10.*

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
& Nagpur Branch of WICASA

75th
CA Day Celebration

Every year 1st July is celebrated as "Chartered Accountants Day" throughout the country. And this year it is more precious as we will be celebrating 75th year of being proud partner in nation building. All the members and students are requested please join to celebrate CA Day at Branch. Details of programs are as under:

Day & Date: Saturday, 1st July, 2023 | Time: 09.00 am onwards
Venue: ICAI Bhawan, Nagpur

Flag Hoisting - 9.00 am
Chief Guest: CA. B. K. Agrawal
Senior Chartered Accountant

Blood Donation Camp - 09.30 am
In association with Jeevan Jyoti Blood Bank & Indra Gandhi Medical College Blood Bank
Chief Guest: CA. S. D. Tekarwal, Senior Chartered Accountant

Health Checkup Camp in association with Care Hospital
Chief Guest: CA. Ashok Bhutada
Senior Chartered Accountant

Distribution of Care Hospital Privilege Card - 09.45 am
Chief Guest: CA. Mahesh Agrawal
Senior Chartered Accountant

Yours in Profession

CA. Sanjay M. Agrawal Chairperson 94221 10680	CA. Akshay Gulhane Vice Chairperson 98811 64000	CA. Dinesh Rathi Secretary 98225 09433	CA. Swaroopa Wazalwar Treasurer 98988 73268	CA. Sanjay C. Agrawal Chairperson WICASA 93735 40065
CA. Jitendra Saglani Imm. Past Chairperson 99701 66954	CA. Deepak Jethwani MCM 98230 51543	CA. Ajay R. Vaswani MCM 99734 97979	CA. Trupti Bhattad MCM 99702 85072	CA. Abhijit Kelkar RCM 94221 26890

Nagpur Branch of WICASA

Allamash Khan Manak Laturiya Mansi Agrawal Mansi Dorlikar Muskan Godhe Ojas Kene Sahil Sheikh Shruti Sharma

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The Institute of Chartered Accountants of India
Nagpur Branch of WIRC of ICAI
& Nagpur Branch of WICASA

Team Nagpur Branch wishes A very Happy
75th CA Day
to all CA Fraternity Members and aspirants too.

75th
75 YEARS OF ASSOCIATION
75 YEARS OF TRUST | 1948-2023

CA. Sanjay M. Agrawal
Chairperson

CA. Akshay Gulhane
Vice Chairperson

CA. Dinesh Rathi
Secretary

CA. Swaroopa S. Wazalwar
Treasurer

CA. Sanjay C. Agrawal
WICASA Chairperson

CA. Jitendra Saglani
Imm. Past Chairperson

CA. Deepak Jethwani
Managing Committee Member

CA. Ajay R. Vaswani
Managing Committee Member

CA. Trupti Bhattad
Managing Committee Member

CA. Abhijit Kelkar
Ex-Officio, RCM

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
& Nagpur Branch of WICASA

On the occasion of 75th CA Day
WALKATHON 2023

Date: Sunday, 2nd July 2023
Time: 6.30 am
Assembly and Starting Point: Hanuman Mandir, Near CP Club, Civil Lines, Nagpur.

Event supported by:

- Department of Police
- Indian Medical Association
- Jhulelal Runner's Academy (OCR North)
- Nagpur Runners & Riders

Yours in Profession

CA. Sanjay M. Agrawal Chairperson 94221 10680	CA. Atchay Gadhane Vice Chairperson 98811 64000	CA. Dinesh Rathil Secretary 98225 09433	CA. Swaroopa Wazalwar Treasurer 98906 73268	CA. Sanjay C. Agrawal Chairperson WICASA 93735 40085
CA. Jitendra Sargani Imm. Past Chairperson 99701 69584	CA. Deepak Jethwani MCM 98230 51543	CA. Ajay R. Vaswani MCM 99754 97979	CA. Trupti Bhattad MCM 99702 85072	CA. Abhijit Keikar RCM 94221 26890

Team Nagpur Branch of WICASA

Altamash Khan 937365440	Manoj Laluriya 7972452967	Manoj Agrawal 762000581	Manoj Dorlikar 9527552940	Muskan Godhe 9138764904	Ojas Kene 866908888	Sahil Sheikh 7788873786	Shruti Sharma 9325629411
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Tax Clinic
13th & 14th July, 2023
11.00 A.M. to 04.00 P.M.
PAN India
AT- ICAI Bhawan,
B/h. VR Mall, Dumas Road, Surat

Tax filing is simpler than you think!
– Our experts will guide you
at Tax Clinic

Be a partner in nation building
– File your Income Tax Return
timely

Organised by
Direct Taxes Committee
of ICAI

Publication Support By
The Income Tax Department,
Directorate of Income Tax (PR,P&P)

Tax filing is simpler than you think!
– Our experts will guide you
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Tax Clinic
13th & 14th July, 2023
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Your tax refund is just a click away -
File your return -
Our experts will guide you at Tax Clinic

Tax Clinic
13th & 14th July, 2023
11.00 A.M. to 04.00 P.M.
PAN India
AT- ICAI Bhawan,
B/h. VR Mall, Dumas Road, Surat

Objectives

- Spreading Tax awareness
- Promoting Tax compliance
- Assisting taxpayers in Resolving queries wrt e-filing of return

Organised by
Direct Taxes Committee
of ICAI

Publication Support By
The Income Tax Department,
Directorate of Income Tax (PR,P&P)



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

To celebrate 75th CA Day,
Nagpur Branch of ICAI has organised

Fellowship Event

An evening filled with fun, laughter, food and music.
Join us with family to witness mesmerising performances
by our own CA members.

Day & Date : Sunday, 16th July 2023 | Time : 05:00 pm to 09:00 pm
Venue : SURABURDI MEADOWS,
Waddhamna AH-15 kms, Nagpur - Amravati Hwy, Suraburdi, Nagpur

Scan for Location | Registration is compulsory through Google Form

Yours in Profession

CA. Sanjay M. Agrawal Chairperson 94221 10680	CA. Akshay V. Gulhane Vice Chairperson 98811 64000	CA. Dinesh Rathi Secretary 98225 09433	CA. Swaroopa Wazalwar Treasurer 98906 73268	CA. Sanjay C. Agrawal Chairperson WICASA 93735 40085	CA. Jitendra Saglani Imm. Past Chairperson 99701 66954
CA. Deepak Jethwani MCM 98230 51543	CA. Ajay R. Vaswani MCM 99754 97979	CA. Trupti Bhattad MCM 99702 85072	CA. Abhijit Kelkar RCM 94221 26890		

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

Nagpur Branch of WIRC of ICAI
organises

SEMINAR ON INTERNATIONAL TAXATION

Wednesday, 19th July, 2023 | Time: 04.00 pm to 07.00 pm
Venue: ICAI Bhawan, Dhantoli, Nagpur

CPE: 3 Hrs

CA. Satish Sarda, Past Chairperson
Chief Guest

CA. Sonam Vaswani, Nagpur
Topic: Determination of Residential Status

CA. Siddharth Banwat, Mumbai
Disclosure of Foreign Income and Claiming Foreign Tax Credit

Registration Fees Rs 200/- + GST
Registration Link: <https://nagpuricai.org/upcoming-events.php>
The Programme will be Followed by Refreshments

Scan to Register

Your's In-Profession



CA. Sanjay M. Agrawal Chairperson 94221 10680	CA. Akshay Gulhane Vice Chairperson 98811 64000	CA. Dinesh Rathi Secretary 98225 09433	CA. Swaroopa Wazalwar Treasurer 98906 73268	CA. Sanjay C. Agrawal Chairperson WICASA 93735 40085
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Glimpses of Past Events

Circular/Activity

	THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA NAGPUR BRANCH OF WESTERN INDIA REGIONAL COUNCIL	
NOTICE OF 45th ANNUAL GENERAL MEETING		
<p>Notice is hereby given that the 45th Annual General Meeting of the members of the Nagpur Branch of Western India Regional Council of the Institute of Chartered Accountants of India will be held at 10.00 am on Tuesday, the 25th July, 20 23 at ICAI Bhawan, Dhantoli, Nagpur to transact the following business:</p>		
<ol style="list-style-type: none">1. To receive 4 5th Annual Report of the Managing Committee of the Nagpur Branch of WIRC of ICAI for the period 1st April 2022 to 31st March 2023.2. To receive Audited Accounts of the Nagpur Branch of WIRC of ICAI namely Balance Sheet as on the year ended on 31st March 2023 & Income & Expenditure Statement for the period 1st April 2022 to 31st March 2023 along with audit report for the said period.3. To transact any other business with the permission of the chair.		
By order of the Managing Committee		
Date: 28th June 2023 Nagpur	CA. Dinesh Rathi Secretary Mob: 9822509433	
The link of Annual Report of the Managing Committee of Nagpur Branch for the period 1st April 2022 to 31st March 2023	https://nagpuricai.org/ANNUAL-REPORT-FROM-MANAGING-COMMITTEE-OF-NAGPUR-BRANCH-OF-WIRC-FOR-THE-PERIOD-APRIL-2022-TO-MARCH-2023.pdf	
The link of Financial Statements for the year 2022-23. Hosted on the website of the Nagpur Branch	https://nagpuricai.org/Balance-Sheet-2023.pdf	
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Gist of Past Events

Activity for Students - July 2023

Sr. No	Date	Programme Type	Topics	Speakers
1	21/06/2022	WICASA	9th International Day of Yoga Celebration Played video of the messages of President & Vice-President, ICAI encouraging members, students & their families to inculcate Yoga for healthy life.	Co-ordinator: CA Swaroopa Wazalwar Treasurer
2	01/07/2023	WICASA	75 th CA Day Celebration 1. Flag Hoisting 2. Blood Donation Camp In association with Jeevan Jyoti Blood Bank and India Gandhi Medical College Blood Bank 3. Health Check-up Camp in association with Care Hospital 4. Distribution of Care Hospital Privilege Card	Chief Guest: CA. B. K. Agrawal Senior Chartered Accountant Guest of Hon. CA. Jaydeep Shah Past President, ICAI Chief Guest: Blood Donation Camp CA. S.D. Tekariwal Senior Chartered Accountant Chief Guest: Health Check Camp CA. Ashok Bhutada Senior Chartered Accountant Chief Guest: Distribution of Care Hospital Privilege Card CA. Mahesh Agrawal
3	02/07/2023	WICASA	On the Occasion of 75 th CA Day Walkathon-2023	
4	04/07/2023 To 18/07/2023	Training Program	(ICITSS) ITT Course 7 th Batch	-
5	11/07/2023	WICASA	Re-start, Re-Plan, Re-Execute Failure is just a break and not the	Speaker: CA. Hrudyesh Pankhania CA. Akshay Gulhane
6	17/07/2023 To 31/07/2023	Training Program	(ICITSS) ADV MCS Course 6 th Batch	-
7	19/07/2023 To 02/08/2023	Training Program	(ICITSS) OC Course 7 th Batch	-
8	20/07/2023 To 03/08/2023	Training Program	(ICITSS) ADV ITT Course 8 th Batch	-

Hardik tops CA final from Nagpur centre



Hardik Dara
(459 marks)



Dipesh Nagdeve
(448 marks)



Atharv Marpattiwar
(432 marks)

31 students become CA in region

LOKMAT NEWS NETWORK
NAGPUR

The results of Chartered Accountants final examination and intermediate exams con-

ducted by Institute of Chartered Accountants of India have been announced. Only 31 out of 300 students in Nagpur centre passed for CA final year exam. In the intermediate exam, 43 out of 443 students have passed.

Hardik Dara topped in the

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Hardik tops CA final from Nagpur centre

Contd from Page 1

Over 25K appeared

final exam from Nagpur centre with 459 marks. The other toppers are Dipesh Nagdeve (second, 448 marks), Atharv Marpattiwar (third, 432 marks), Rohit Tupate (fourth, 427 marks) and Shravani Uttarwar (fifth, 423 marks).

Mayuresh Kelapure with 545 marks out of 800 marks has emerged topper in Nagpur centre in intermediate exam. The other toppers are Bhavesh Goyal (second, 542 marks), Dheeraj Jagyasi (third, 538 marks), Atharva Tidke (fourth, 518 marks) and Rolly Agrawal (fifth, 517 marks).

The percentage of students who have cleared both groups and become chartered accountants is only 8.33 per cent. A total of 25,841 students

A total of 25,841 students had appeared for CA final year exam in the country out of which 2,152 students passed.

had appeared for CA final year exam in the country out of which 2,152 students passed. The pass percentages of Group A and B is 11.91 per cent and 31.43 per cent respectively. A total of 39,195 students had appeared for the CA intermediate exam in the country out of which 4,014 students passed. The pass percentage is 10.24.

A total of 1,00,781 students had appeared for Group A of intermediate exam out of which 19,103 students passed with a pass percentage of 18.95 per cent.

Nagpur First
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लोकमत

सीए परीक्षेत हार्दिक दारा नागपूर सेंटरमध्ये अव्वल

आयसीएआयचे निकाल घोषित : दीपेन द्वितीय, अथर्व तृतीय स्थानी

लोकमत न्यूज नेटवर्क नागपूर : इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट ऑफ इंडियाने (आयसीएआय) बुधवारी सीए इंटरमिडिएट आणि अंतिम वर्षाचे निकाल जाहीर केले आहेत. यामध्ये आयसीएआयच्या नागपूर शाखेतून अंतिम वर्षाची परीक्षा देणाऱ्या 300 पैकी 39 विद्यार्थी उत्तीर्ण होऊन सीए बनले आहेत. यापैकी हार्दिक सुधीर दारा हा विद्यार्थी नागपूर शाखेत अव्वल राहिला. त्याने 459 पैकी 459 गुण मिळविले.

दुसऱ्या स्थानी दीपेन सुरेश नागदेव हा विद्यार्थी असून त्याने 448 गुण, अथर्व मिलिंद मारपट्टीवारने 432 गुणांसह तिसरे स्थान, रोहित रवींद्र तुपाटने 427 अंकांसह चवथे आणि श्रावणी दीपक उत्तरवार या विद्यार्थिनीने 423 गुणांसह पाचवे स्थान मिळविले



हार्दिक दारा



दीपेन नागदेव



अथर्व मारपट्टीवार

आहे. या प्रकारे इंटरमिडिएट परीक्षेत 459 पैकी 43 विद्यार्थी उत्तीर्ण झाले आहेत. इंटरमिडिएट परीक्षेत मयूरेश केळापुणे हा विद्यार्थी 545 पैकी 545 गुण मिळवित नागपूर सेंटरमध्ये पहिला आला आहे. दुसऱ्या स्थानावर भावेश गोयल (542), तिसरा धीरज जग्याशी (538), चवथा अथर्व तिडके (518) आणि रोली अग्रवालने 517 गुण मिळवित पाचवे स्थान पटकाविले. देशत सीए अंतिम वर्षाची परीक्षा 25,841 विद्यार्थ्यांनी दिली होती. यापैकी 2,152 विद्यार्थी अर्थात 8.33

टक्के विद्यार्थी उत्तीर्ण झाले. ग्रुप 'ए' चा 459 टक्के आणि ग्रुप 'बी' चा 39.43 टक्के निकाल लागला. देशत एकूण 39,195 विद्यार्थ्यांनी इंटरमिडिएटची परीक्षा दिली होती. यापैकी 4,014 विद्यार्थी उत्तीर्ण झाले. निकाल 90.28 टक्के लागला. इंटरमिडिएट परीक्षेत ग्रुप 'ए'मध्ये 1 लाख 78,195 विद्यार्थी बसले होते. त्यामध्ये 19,103 विद्यार्थी उत्तीर्ण झाले. निकाल 18.95 टक्के लागला. ग्रुप 'बी'मध्ये 1,00,781 विद्यार्थी उत्तीर्ण झाले. निकाल 25,841 टक्के लागला.

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आईसीएआई नागपुर ने वॉकेथॉन का आयोजन किया



संवाददाता

नागपुर। हाल ही में आईसीएआई डब्ल्यूआईआरसी की नागपुर शाखा और विकासा की नागपुर शाखा ने सीए दिवस समारोह 2023 के अवसर पर 8 कि.मी. वॉकेथॉन का आयोजन किया।

इस अवसर पर बोलते हुए शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने कहा कि आईसीएआई, नागपुर ने अपने सदस्यों के बीच फिटनेस को बढ़ावा देने के लिए इस वॉकेथॉन का आयोजन किया है। और इस सीए दिवस समारोह के अवसर पर अध्यक्ष ने कहा है कि यह शाखा में एक नियमित रूप से अल्लयोजित की जाती है।

नागपुर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने सभी सम्मानित गणमान्य व्यक्तियों और प्रतिभागियों का स्वागत किया और कहा कि स्वास्थ्य जागरूकता का संदेश फैल रहा है। वॉकेथॉन में लगभग 250 चार्टर्ड

अकाउंटेंट और छात्रों ने भाग लिया। वॉकेथॉन का रूट सीपी क्यूब सिविल लाइंस के पास से आने और वापस जाने का था। कार्यक्रम को सभी सदस्यों, छात्रों से बहुत अच्छी प्रतिक्रिया मिली।

इस आयोजन को इंडियन मेडिकल कॉलेज, नागपुर पुलिस विभाग, झुलेलाल रनर्स अकादमी और नागपुर रनर्स एंड राइडर्स द्वारा सहयोग किया गया। इस अवसर पर प्रमुख रूप से थे सीए अक्षय गुल्हाने, सीए दिनेश राठी, सीए स्वरूपा वज्रलवार, सीए संजय सी. अग्रवाल, सीए अभिजीत केलकर, आरसीएम, सीए जितेन सागलानी, सीए दीपक जेठवानी, सीए अजय वासवानी, सीए तृप्ति भट्ट, पूर्व अध्यक्ष सीए. ओ.एस. बागड़िया, सीए सतीश सारडा, सीए संदीप जोतवानी, डॉ. अमित झावरानी, मितेश रामभिया, डॉ. सत्कार पवार तथा विकास नागपुर टीम और 250 से अधिक चार्टर्ड व छात्र अकाउंटेंट।



ICAI का फिटनेस को बढ़ावा 4 KM के वॉकथॉन में 250 ने लिया हिस्सा

■ नागपुर, व्यापार प्रतिनिधि. इस आयोजन को इंडियन आईसीएआई डब्ल्यूआईआरसी की स्थानीय शाखा और विकास की शाखा की ओर से सीए दिवस समारोह 2023 के अवसर पर 4 किमी वॉकथॉन का आयोजन किया गया. इस मौके पर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने कहा कि आईसीएआई नागपुर ने अपने सदस्यों के बीच फिटनेस को बढ़ावा देने के लिए इस वॉकथॉन का आयोजन किया है. यह नियमित रूप से आयोजित किया जाता है. वॉकथॉन में लगभग 250 चार्टर्ड अकाउंटेंट और छात्रों ने भाग लिया. इसका रूट सीपी क्लब सिविल लाईंस के पास से आने और वापस जाने का था. कार्यक्रम को अच्छी प्रतिक्रिया मिली. इस आयोजन को इंडियन मेडिकल कॉलेज, नागपुर पुलिस विभाग, झुलेलाल रनर्स अकादमी और नागपुर रनर्स एंड राइडर्स द्वारा सहयोग किया गया. इस अवसर पर प्रमुख रूप से सीए अक्षय गुल्हाने, सीए दिनेश राठी, चार्टर्ड अकाउंटेंट स्वरूपा वजलवार, सीए संजय सी. अग्रवाल, सीए अभिजीत केलकर, आरसीएम, सीए जितन सागलानी, सीए दीपक जेटवानी, सीए अजय वासवानी, सीए तृप्ति भट्ट, पूर्व अध्यक्ष सीए ओ.एस.बागड़िया, सीए सतीश सारडा, सीए संदीप जोतवानी, डॉ. अमित झावराणी, मितेश रामभिया, डॉ. सत्कार पवार तथा विकास की नागपुर टीम उपस्थित थी.



सीए उपाधि पाने निरंतरता आवश्यक : संचेती

संवाददाता

नागपुर। चार्टर्ड अकाउंटेंट की उपाधि प्राप्त करने के लिए, अटूट निरंतरता आवश्यक है। यह प्रतिपादन पूर्व सांसद अजय संचेती ने बोर्ड ऑफ स्टडीज द्वारा आयोजित और आईसीएआई के डब्ल्यूआईआरसी की नागपुर शाखा एवं विकास की नागपुर शाखा द्वारा आयोजित मेगा सीए छात्र सम्मेलन के समापन सत्र में मुख्य अतिथि के रूप में बोलते हुए किया।

अजय संचेती ने उपस्थित लोगों को मंत्रमुग्ध कर दिया और उन्होंने आकांक्षी चार्टर्ड अकाउंटेंट के लिए पढ़ाई में निरंतरता के महत्व पर अपना अमूल्य अनुभव साझा की। प्रोफेशनल पढ़ाई के लिए अपनी तैयारी के दौरान अपने स्वयं के अनुभव से प्रेरणा लेते हुए, श्री अजय संचेती ने छात्रों को ज्ञान और प्रोत्साहन प्रदान करते हुए, उनकी यात्रा की एक झलक प्रदान की। उनके ज्ञान के शब्द उपस्थित लोगों के बीच गहराई से गूंजते रहे, जिससे उन्हें चार्टर्ड अकाउंटेंट बनने के अपने प्रयास में दृढ़ रहने और दृढ़ दृष्टिकोण बनाए रखने की प्रेरणा मिली।

आईसीएआई के पूर्व अध्यक्ष सीए



मेगा सीए छात्र सम्मेलन का समापन

प्रफुल्ल छाजेड़ ने सभा को संबोधित किया और उपस्थित लोगों पर गहरा प्रभाव छोड़ते हुए अपनी बहुमूल्य अंतर्दृष्टि और ज्ञान साझा किया। उन्होंने विद्यार्थियों को इस सम्मेलन का उनके जीवन में महत्व के बारे में जानकारी दी। आईसीएआई की विकास की नागपुर शाखा के अध्यक्ष सीए संजय सी. अग्रवाल ने इस कार्यक्रम में अतिथि अजय संचेती और सीए प्रफुल्ल छाजेड़ की उपस्थिति के प्रति हार्दिक आभार व्यक्त किया। सीए संजय सी. अग्रवाल ने एक सफल कार्यक्रम के आयोजन में उनके प्रयासों और योगदान के लिए सभी वक्ताओं, सत्र अध्यक्ष, जूरी सदस्यों, एमसीएम और

समर्पित विकास टीम के प्रति अपनी सराहना और आभार व्यक्त किया। आईसीएआई की डब्ल्यूआईआरसी की नागपुर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने सभा को संबोधित करने और अपनी हार्दिक सराहना व्यक्त करने के लिए मंच संभाला। उन्होंने सफल सम्मेलन के लिए सीए संजय सी अग्रवाल के नेतृत्व वाली थ्रू-ड- टीम की सराहना की। उन्होंने सम्मेलन को सफल बनाने के लिए एक टीम के रूप में उनके समर्थन के लिए सभी सम्मानित सदस्यों और प्रशासनिक कर्मचारियों का आभार व्यक्त किया। मुख्य अतिथि और विशिष्ट अतिथि ने पेपर प्रेजेंटेशन और

खेल प्रतियोगिता के विजेताओं को ट्रॉफियां वितरित कीं। विकास सदस्य मानसी अग्रवाल ने धन्यवाद ज्ञापन दिया। मेगा सीए छात्र सम्मेलन उचित ढंग से आयोजित किया गया और इसमें ७०० से अधिक छात्रों ने भाग लिया। प्रमुख रूप से सीए अक्षय गुल्हाने, उपाध्यक्ष, सीए दिनेश राठी, सचिव, सीए स्वरूपा वजलवार कोषाध्यक्ष, सीए जितेंद्र सागलानी तत्काल पूर्व अध्यक्ष, और अन्य प्रबंध समिति के सदस्य सीए दीपक जेटवानी, सीए तृप्ति भट्ट और विकास समिति के सदस्य ओजस केने, अलतमश खान, माणक लाटुरिया, साहिल शेख, श्रुति शर्मा, मुस्कान गोधे, मानसी डोरलीकर सहित अन्य सीए सदस्य और छात्र उपस्थित थे।

पुण्य नगरी

चार्टर्ड अकाउंटेंट होण्यासाठी चिकाटी आवश्यक : अजय संचेती

पुण्य नगरी / प्रतिनिधी

नागपूर : चार्टर्ड अकाउंटेंटची पदवी मिळवणे सोपे नाही. त्यासाठी प्रल्नांत सातत्य आणि चिकाटी अतिशय महत्त्वाची आहे. या गोष्टी ज्यांच्याकडे आहेत तेच पदवी प्राप्त करू शकतात, असे प्रतिपादन अजय संचेती यांनी केले. चार्टर्ड ऑफ स्टॅंडिंग, आयसीएआयच्या डब्ल्यूआयआरसी आणि डब्ल्यूआयएसएच्या नागपूर शाखेद्वारे आयोजित मेगा सीए विद्यार्थी परिषदेच्या समारोपीय सत्रात प्रमुख पाहुणे म्हणून ते बोलत होते.

अजय संचेती यांनी एका महत्त्वाकांक्षी चार्टर्ड अकाउंटेंटसाठी अभ्यासात चिकाटीच्या महत्त्वाविषयीचा त्यांचा अनमोल अनुभव सांगितल्यावर उपस्थितांना



मंत्रमुग्ध केले. व्यावसायिक अभ्यासासाठी आपल्या तयारीदरम्यान कार्यक्रमांला आयसीएआयचे मान्य अध्यक्ष प्रफुल्ल छाजेड उपस्थित होते. नागपूर शाखेचे अध्यक्ष सीए संजय अग्रवाल यांनी सर्व वक्तें, सत्राचे अध्यक्ष, ज्युरी सदस्य आणि कार्यक्रमाच्या यशस्वितेसाठी सहकार्य करणाऱ्या टीमचे आभार मानले.

प्रमुख पाहुणे व सन्माननीय पाहुण्यांच्या हस्ते पेपर सादरीकरण व क्रीडा स्पर्धेतील विजेत्यांना स्मार्ट नागपूर संस्करण

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चार्टर्ड अकाउंटेंट की उपाधि पाने के लिए अटूट निरंतरता आवश्यक है - अजय संचेती

नागपूर : चार्टर्ड अकाउंटेंट की उपाधि पाने के लिए, अटूट निरंतरता आवश्यक है अजय संचेती ने चार्टर्ड ऑफ स्टैंडिंग एंड अकाउंटिंग एंड ऑडिटिंग के डब्ल्यूआयएसए की नागपूर शाखा द्वारा आयोजित मेगा सीए विद्यार्थी परिषद के आयोजन के अवसर पर कहा। उन्होंने कहा कि चार्टर्ड अकाउंटेंट बनने के लिए अटूट निरंतरता आवश्यक है। उन्होंने कहा कि चार्टर्ड अकाउंटेंट बनने के लिए अटूट निरंतरता आवश्यक है। उन्होंने कहा कि चार्टर्ड अकाउंटेंट बनने के लिए अटूट निरंतरता आवश्यक है।



वक्तव्य दी। आईसीएआय की उपाधि पाने के लिए अटूट निरंतरता आवश्यक है अजय संचेती ने चार्टर्ड ऑफ स्टैंडिंग एंड अकाउंटिंग एंड ऑडिटिंग के डब्ल्यूआयएसए की नागपूर शाखा द्वारा आयोजित मेगा सीए विद्यार्थी परिषद के आयोजन के अवसर पर कहा। उन्होंने कहा कि चार्टर्ड अकाउंटेंट बनने के लिए अटूट निरंतरता आवश्यक है। उन्होंने कहा कि चार्टर्ड अकाउंटेंट बनने के लिए अटूट निरंतरता आवश्यक है।

नागपूर : अजय संचेती ने चार्टर्ड अकाउंटेंट की उपाधि पाने के लिए अटूट निरंतरता आवश्यक है अजय संचेती ने चार्टर्ड ऑफ स्टैंडिंग एंड अकाउंटिंग एंड ऑडिटिंग के डब्ल्यूआयएसए की नागपूर शाखा द्वारा आयोजित मेगा सीए विद्यार्थी परिषद के आयोजन के अवसर पर कहा। उन्होंने कहा कि चार्टर्ड अकाउंटेंट बनने के लिए अटूट निरंतरता आवश्यक है। उन्होंने कहा कि चार्टर्ड अकाउंटेंट बनने के लिए अटूट निरंतरता आवश्यक है।

तरुण भारत

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आयसीएआयतर्फे टॅक्स क्लिनिक

नागपूर, ११ ऑगस्ट आयसीएआयच्या डब्ल्यूआयआरसी नागपूर शाखेतर्फे नागरिकांना विशेष मार्गदर्शन करण्यासाठी टॅक्स क्लिनिकचे आयोजन करण्यात आले होते. सागर शर्मा आणि सीए विवेक जानी यांनी उपस्थिती होती. धंदोली कार्यालयात झालेल्या या कार्यक्रमाचा उद्देश आयकर विभागाशी संबंधित प्रश्नांचे निराकरण करणे होते. कोषाध्यक्ष सीए स्वरूपा वज्रलवार यांनी या कार्यक्रमाचे आयोजन केले होते. प्रास्ताविक डब्ल्यूआयआरसीच्या नागपूर शाखेचे अध्यक्ष सीए संजय एम. अग्रवाल यांनी केले. सागर शर्मा आणि विवेक जानी यांनी प्रस्तावित प्रश्नांचे निराकरण केले होते. (तथा वृत्तसेवा)

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टॅक्स क्लिनिक कार्यक्रमातून करविषयक कायद्याचे मार्गदर्शन



नागपूर : चार्टर्ड अकाउंटेंटच्या आयसीएआयच्या डब्ल्यूआयआरसीच्या नागपूर शाखेद्वारे नागरिकांना करविषयक कायदांबाबत मार्गदर्शन करण्यासाठी आयोजित टॅक्स क्लिनिक कार्यक्रमाचा नुकताच समारोप करण्यात आला. धंदोली येथील नागपूर शाखेच्या कार्यालयात आयोजित या कार्यक्रमात सीए सागर शर्मा व सीए विवेक जानी यांनी करविषयक कायदांबाबत उपस्थितांना मार्गदर्शन केले. कार्यक्रमाचे समन्वयन आयसीएआयच्या डब्ल्यूआयआरसी नागपूर शाखेच्या कोषाध्यक्षा सीए स्वरूपा वज्रलवार यांनी केले. कायद्याचे पालन व यातील जटिलता समजावून सांगण्यासाठी अशा प्रकारच्या कार्यक्रमांचे आयोजन आवश्यक असल्याचे मत यावेळी आयसीएआयच्या डब्ल्यूआयआरसीच्या नागपूर शाखेचे अध्यक्ष सीए संजय एम. अग्रवाल यांनी केले. बदललेल्या परिस्थितीत स्वतःला अपडेट करीत राहणे आवश्यक असल्याचे त्यांनी नमूद केले.

CA बनने अटूट निरंतरता आवश्यक



नागपूर, व्यापार प्रतिनिधी. चार्टर्ड अकाउंटेंट की उपाधि प्राप्त करणे के लिए अटूट निरंतरता आवश्यक है. आईसीएआई शाखा द्वारा आयोजित मेगा छात्र सम्मेलन के समापन सत्र में बतौर मुख्य अतिथि अजय संचेती ने यह प्रतिपादन किया. उन्होंने आकांक्षी चार्टर्ड अकाउंटेंट के लिए पढ़ाई में निरंतरता के महत्व पर अपना अमूल्य अनुभव साझा किया. उन्होंने छात्रों को ज्ञान और प्रोत्साहित किया. आईसीएआई के पूर्व अध्यक्ष प्रफुल्ल छाजेड ने विद्यार्थियों को इस सम्मेलन का उनके जीवन में महत्व के बारे में जानकारी दी. संजय अग्रवाल ने एक सफल कार्यक्रम के आयोजन में प्रयासों और योगदान के लिए सभी वक्तव्यों, सत्र अध्यक्ष आभार व्यक्त किया. संजय एम अग्रवाल ने आभार माना. मुख्य अतिथि और विशिष्ट अतिथि ने पेपर प्रेजेंटेशन और खेल प्रतियोगिता के विजेताओं को ट्राफियां वितरित कीं. मानसी अग्रवाल ने धन्यवाद ज्ञापन दिया. 700 से अधिक छात्रों ने भाग लिया. अक्षय गुल्हाने, दिनेश राठी, स्वरूपा वज्रलवार, जितेंद्र सगलानी, दीपक जेठवानी, तुषित भट्टा, ओजस केने, अलतमश खान, माणक लाटुरिया, साहिल शेरख, श्रुती शर्मा, मुस्कान गोधे, मानसी डोर्लीकर की उपस्थिति रही.

सीए की उपाधि पाने के लिए निरंतरता आवश्यक : संचेती



नागपुर | चार्टर्ड अकाउंटेंट (सीए) की उपाधि प्राप्त करने के लिए, अटूट निरंतरता आवश्यक है। यह विचार मेगा सीए छात्र सम्मेलन के समापन सत्र में पूर्व राज्यसभा सांसद अजय संचेती ने मुख्य अतिथि के रूप में व्यक्त किया। सम्मेलन का आयोजन आईसीएआई के डब्ल्यूआईआरसी की नागपुर शाखा एवं विकास की नागपुर शाखा द्वारा किया गया था। संचेती ने आकांक्षी चार्टर्ड अकाउंटेंट के लिए पढ़ाई में निरंतरता के महत्व पर अपना अमूल्य अनुभव साझा किया। आईसीएआई के पूर्व अध्यक्ष सीए प्रफुल्ल छाजेड़ ने भी विद्यार्थियों को महत्वपूर्ण जानकारी दी। विकास की नागपुर शाखा के अध्यक्ष सीए संजय सी अग्रवाल ने कार्यक्रम के सफल

आयोजन के लिए सभी वक्ताओं, सत्र अध्यक्ष, जुरी सदस्यों, एमसीएम और समर्पित विकास टीम के प्रति आभार व्यक्त किया। आईसीएआई की डब्ल्यूआईआरसी की नागपुर शाखा के अध्यक्ष सीए संजय एम अग्रवाल ने विकास टीम की सराहना की। मुख्य अतिथि और विशिष्ट अतिथि ने पेपर प्रेजेंटेशन और खेल प्रतियोगिता के विजेताओं को ट्रॉफियां वितरित कीं। विकास सदस्य मानसी अग्रवाल ने धन्यवाद ज्ञापन दिया। मेगा सीए छात्र सम्मेलन उचित ढंग से आयोजित किया गया और इसमें 700 से अधिक छात्रों ने भाग लिया। प्रमुख रूप से सीए अक्षय गुल्हाने, दिनेश राठी, स्वरूपा वजलवार, जितेंद्र सगलानी आदि उपस्थित थे।

सीए बनने अटूट निरंतरता आवश्यक



नागपुर, राध संवादक

चार्टर्ड अकाउंटेंट की उपाधि प्राप्त करने के लिए अटूट निरंतरता आवश्यक है। यह प्रतिपादन आईसीएआई शाखा द्वारा आयोजित मेगा छात्र सम्मेलन के समापन सत्र में बतौर मुख्य अतिथि अजय संचेती ने किया। उन्होंने आकांक्षी चार्टर्ड अकाउंटेंट के लिए पढ़ाई में निरंतरता के महत्व पर अपना अमूल्य अनुभव साझा किया और प्रोत्साहित किया। आईसीएआई के पूर्व अध्यक्ष सीए प्रफुल्ल छाजेड़ ने विद्यार्थियों को इस

सीए अजय संचेती का प्रतिपादन

सम्मेलन का उनके जीवन में महत्व के बारे में जानकारी दी। सीए संजय अग्रवाल ने एक सफल कार्यक्रम के आयोजन में प्रयासों और योगदान के लिए सभी वक्ताओं, सत्र अध्यक्ष का आभार व्यक्त किया। सीए संजय एम. अग्रवाल ने आभार माना। मुख्य अतिथि और विशिष्ट अतिथि ने पेपर

प्रेजेंटेशन और खेल प्रतियोगिता के विजेताओं को ट्रॉफियां वितरित कीं। मानसी अग्रवाल ने धन्यवाद ज्ञापन दिया।

700 से अधिक छात्रों ने भाग लिया। इस अवसर पर सीए अक्षय गुल्हाने, दिनेश राठी, स्वरूपा वजलवार, जितेंद्र सगलानी, दीपक जेटवानी, तुषि भट्ट, ओजस केने, अलतमश खान, माणक लाटूरिया, साहिल शोख, श्रुति शर्मा, सुस्का अग्रवाल ने आभार सीए मानसी डोरलीकर उपस्थित थीं।

स्थानीय

आईसीएआई नागपुर शाखा की 45वीं वार्षिक आम बैठक संपन्न

नागपुर | आईसीएआई की नागपुर शाखा की 45वीं वार्षिक आम बैठक (AGM) 27 जुलाई को आयोजित हुई। बैठक में शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने अध्यक्षता संभाली। बैठक में शाखा के वित्त प्रबंधक सीए अजय संचेती ने वित्त प्रबंधन की रिपोर्ट पेश की।



उन्होंने अपने वक्तव्य में शाखा के विकास को प्रोत्साहित किया और सदस्यों को प्रेरित किया। उन्होंने कहा कि शाखा के विकास के लिए निरंतरता और समन्वय आवश्यक है। उन्होंने कहा कि शाखा के विकास के लिए निरंतरता और समन्वय आवश्यक है।

बैठक में शाखा के वित्त प्रबंधक सीए अजय संचेती ने वित्त प्रबंधन की रिपोर्ट पेश की। उन्होंने कहा कि शाखा के विकास के लिए निरंतरता और समन्वय आवश्यक है।

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उत्कृष्टता का प्रतीक है सीए पेशा : अग्रवाल



व्यापार प्रतिनिधि | नागपुर।

आईसीएआई की नागपुर शाखा की 45वीं वार्षिक आम बैठक आईसीएआई भवन, धंतोली में हुई। नागपुर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने स्वागत भाषण में कहा कि उन्हें इस महान पेशे की सेवा करने का सौभाग्य मिला है, जो उत्कृष्टता का प्रतीक है। उन्होंने कहा कि यह विशेषाधिकार बड़ी जिम्मेदारियों और अपेक्षाओं से जुड़ा है और वह उम्मीदों पर खरा उतरने के लिए अपने स्तर पर सर्वश्रेष्ठ प्रयास कर रहे हैं। उन्होंने व्यावसायिक विकास और अपने सदस्यों और छात्रों को गुणवत्तापूर्ण ज्ञान प्रदान करने के लिए नागपुर शाखा द्वारा की गई पहल के बारे में जानकारी देते हुए कहा कि नागपुर शाखा की प्रबंध समिति के एजेंड में इस वर्ष सदस्यों और छात्रों के लिए विभिन्न कार्यक्रम आयोजित करने की योजनाएं हैं। आईसीएआई के अभिजीत केलकर ने सालभर विभिन्न कार्यक्रमों के आयोजन में नागपुर शाखा के प्रयासों की सराहना की। उन्होंने व्यापार और उद्योग के साथ बेहतर बातचीत की आवश्यकता पर बल दिया और शाखा से व्यापार और उद्योग संघों के साथ संयुक्त रूप से और अधिक कार्यक्रम आयोजित करने का आग्रह किया।

आईसीएआई के पूर्व अध्यक्ष सीए जयदीप शाह ने नागपुर शाखा के प्रयासों की सराहना की और कहा कि एकजुट होकर काम करना किसी भी शाखा के प्रदर्शन का प्रमुख कारक है जो शाखा के कामकाज में परिलक्षित होता है। सीए सचिव दिनेश राठी ने वित्तीय वर्ष 2022-23 के लिए शाखा की गतिविधि रिपोर्ट प्रस्तुत की। कोषाध्यक्ष स्वरूपा वजलवार ने लेखा परीक्षक वित्तीय विवरण प्रस्तुत किया। इस अवसर पर प्रमुख रूप से सीए जितेंद्र सगलानी, विकास के अध्यक्ष सीए संजय सी. अग्रवाल, एमसीएम सीए दीपक जेटवानी, सीए अजय वासवानी, सीए तुषि भट्ट, अतुल जोशी, आनंद मेहता और अन्य चार्टर्ड अकाउंटेंट सदस्य उपस्थित थे।

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लोकतंत्र गिरफ

नागपुर, २८ जुलै २०२३

सीए म्हणजे विशेषाधिकारासह जबाबदारीही : संजय अग्रवाल



नागपुर : सीए म्हणजे विशेषाधिकारासह प्रचंड मोठी जबाबदारी असते, असे उद्गार आयसीएआय नागपुर शाखेचे अध्यक्ष सीए संजय अग्रवाल यांनी काढले. आयसीएआय नागपुर शाखेच्या ४५ व्या वार्षिक सर्वसाधारण सभेत ते बोलत होते.

आयसीएआय भवन, धंतोली येथे ही सभा झाली. आयसीएआयचे माजी अध्यक्ष जयदीप शहा यांची याप्रसंगी प्रमुख उपस्थिती होती. नागपुर शाखेचे व्यावसायिक विकास आणि सदस्य व विद्यार्थ्यांना दर्जेदार ज्ञान देण्यासाठी प्रयत्न करणे ही शाखाची जबाबदारी आहे, असे उद्गार अग्रवाल यांनी यावेळी दिले. सीए अभिजित केळकर यांनी नागपुर शाखेच्या प्रवृत्तीचे कौतुक केले.

अर्थिक वर्षातील अहवाल सादर केला. कोषाध्यक्ष स्वरूपा वजलवार यांनी आर्थिक विवरणपत्रे एसीएमसोर देवली. उपाध्यक्ष अक्षय गुल्हाने यांनी आभार मानले. सभासदानी चचेराम्यान व्यावसायिक विकाससाठी विविध सूचना केल्या. याप्रसंगी जितेंद्र सगलानी, दीपक जेटवानी, अजय वासवानी, तुषि भट्ट, अतुल जोशी, आनंद मेहता व इतर चार्टर्ड अकाउंटेंट सदस्य उपस्थित होते.



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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