



AKOLA BRANCH OF WIRC OF ICAI



NEWSLETTER FOR THE MONTH OF
AUGUST 2021



15th AUGUST
HAPPY INDEPENDENCE DAY

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TORCH BEARERS YEAR 2021-22

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA



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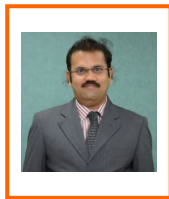
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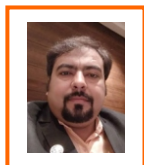


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CHAIRMAN - WICASA

AKOLA BRANCH OF WIRC OF ICAI MANAGING COMMITTEE YEAR 2021-22



CA. KEYUR DEDHIA
CHAIRMAN



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VICE-CHAIRMAN



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DISCLAIMER

The opinion expressed in each article is the opinion of author and does not necessarily reflect the opinion of Akola branch. Akola branch assumes no liability or responsibility for any inaccurate, delayed or incomplete information, nor for any actions taken in reliance thereon. The information contained about each individual, event or organization has been provided by such individual, event organizers or organization.

MESSAGE FROM TORCH BEARERS OF AKOLA BRANCH



!! Namaste !!

This year, on 15th August, India is going to celebrate its 75th Independence Day and I wish each and every one of you a very **Happy 75th Independence Day**. Moreover, Akola Branch is proud to be part of this historic journey of ICAI contributing its best in the development of our noble profession since last 73 years. It is the day that each and every one of us needs to treasure to have the reminiscence, a day to cherish, to relish and celebrate. It is on this day in the year 1947, India got its Independence of which we are the proud and privileged citizens of India. Our Country, Our Profession and we Professionals have travelled a long way. We belong to the dynamic professional accounting body and regarded with high esteem and acclamation by the society have always been in the forefront in the service of the country.

At Akola Branch, in the month of August we would be having the prestigious day i.e 15th August being celebrated with flag hoisting ceremony. We would be also having various sessions on important topic of professional importance including the most needed Direct Taxes, etc

In the past month we have successfully organised various webinars with virtual CPE Meet for 20 hours and events relating to our Health, social welfare and fellowship.

Brief of Various Activities done in July:

- ❖ **CA Day Celebration** : This day being a very special day for all of us. As a mark of 73rd CA Day, following activities were carried out –
 - i. Flag hosting
 - ii. Prize distribution of 73 kms Cycling / walking challenge
 - iii. Blood Donation in association with the Blood Bank of Govt Medical College, Akola
 - iv. Tree Plantation (near Branch premises)
 - v. Swatch Bharat

All the above activities were jointly and successfully organised with Akola Branch of WICASA. We Thank CA Deepak Agrawal, WICASA Chairman and his entire team that with their support and co-ordination, all the events were successfully arranged and we had a memorable 73rd CA Day. Also for the 1st time ever, we had our Branch Nominee CA Anand Jakhotiya, RCM, Pune with us for the various activities carried out on CA Day. We Thank you Sir, for sparing your time with us on this auspicious Day.

On this day we also had,

- vi. Webinar on "Post Covid - Future Scenario of our CA Profession and Role of Members" jointly with 11 branches where CA Uttamprakash Agrawal (Hon'ble Past President, ICAI) shared his views
 - vii. Box Cricket League (for Male and Female Members) at Sports Villa. We congratulate all the members of the winning team and a warm Thank you to all the members for being a part of this event.
- ❖ **Code of Ethics** : In this webinar , CA Mangesh Kinare Sir shared his views on the importance of Code of Ethics and points to be taken care of while preparing the specific reports & certifications.
 - ❖ **18th Annual General Meeting** : Akola Branch had its 18th AGM whereby the Audited accounts for the FY 2020 21 were approved and accepted.
 - ❖ **Accounting & Taxation of Derivative Transactions** : It was a National Webinar organised by Committee on Capital Market & Investors Protection, ICAI and hosted by 3 branches of ICAI wherein CA Ashish Bangad shared his opinion on the accounting and the taxation aspects for Derivative transactions.

- ❖ **National Conference** : A 3 day and 12 CPE National Conference was organised by the PDC Committee, ICAI and hosted by 5 branches of WIRC of ICAI, covering various topics relating to Ind-AS, Standard of Auditing, HUF – Creation & Taxation, Opportunities for CA's under Start-up Ecosystem, Life Style Management for CA Professionals, Accounting Standards for Non-Corporate Entities, Industry Expert Talk on Post Covid and Most Important **CA Profession – Past, Present & Future** where our Hon'ble President of ICAI and Hon'ble Vice President of ICAI shared their views.
- ❖ **Entrepreneurial Competencies in Family Business** : It was a National Webinar organised by Committee on MSME & Start-up, ICAI and hosted by 3 branches of ICAI wherein Mr Arnab Chakraborty, Kolkatta who is the National Director of Empretec India Foundation along with the 9 different panellist shared their views and opinion about their views, opportunities and problems they faced and benefits one can get with respect to Family business.
Udaan – Strategy to Success : A webinar wherein CA Priti Savla Madam with the help of a Poll and a team of Panelist shared the various success stories of women Chartered Accountants and the various opportunities in the profession which one can grab and be connected with the profession. CA Alka Agrawal from Khamgaon was a part of Panelist for the session.
- ❖

We have also posted the details of all the session before the event and then link for its recorded session along with the presentation's (if any) shared by the speakers on our branch website <https://akolaicai.org/>. Members can now easily download the content from the branch website.

At the end, as again the no of patients relating to the Covid in our city has declined a lot but still its not that it has completely gone. In some parts of various districts of Maharashtra has started increasing. Request members to take maximum precautions and try to stay fit and healthy. We also request members to come forward as a speaker in your area of interest. You may also contribute articles and suggestions on our branch email akola@icai.org. I would like to thank our Managing Committee Members for supporting, guiding and encouraging me in various activities to be done for the betterment of the branch, its members and students.

Lastly I would like. Let's rejoice the spirit of freedom.

CA KEYUR S. DEDHIA
CHAIRMAN, AKOLA ICAI



Dear Member,

It gives me immense pleasure to roll out yet another edition of our e-newsletter and share some thoughts with you. This year India will celebrate its 75th Independence Day on 15th August 2021. This day is celebrated to pay tribute and to remember the sacrifice and struggle of our brave heroes in the fight for freedom. Every year on 15th August, we celebrate our freedom in many eventful ways by gathering at red fort, parades, performances, and many more exciting events throughout the country.

It is pertinent to have a quick glimpse on the history of independence. In 1619, Britishers entered India for trading purposes in Surat and Gujarat. British colonisers got their control over the nation after their victory of English East India Company at the Battle of Plassey in 1757. For almost 200 years, Indians were dominated by the British government which began in 1757.

The Indian history is full of many riots, retaliation, uprisings and downfall before it eventually drove the Britishers out and forced Lord Mountbatten to leave India on August 15, 1947, and the powers were again transferred to the Indians. The day is also remembered for divide and rule policy as British-ruled India was parted into two countries, India and Pakistan on the eve of 14 August 1947, which was one of the main motives of the Britishers.

Learning from the past and mistakes done earlier is what one can do in the present. Our division cost us our freedom and it took us almost 2 centuries to realise it. Same is the case with professionals too. It is a unanimous burden on the entire fraternity to maintain the dignity and integrity of the profession. United we stand, divided we fall.

We have started to receive contributions from members and we look forward to your continued support. On behalf of the entire editorial board, I take the honour to thank the members for contributions and sharing valuable information on this platform. As requested in the earlier editions, I would yet again make a 3C's appeal to you, in order to improve the experience of this e-newsletter series. The 3C's denote **Connect**, **Contribute** and **Cherish**. I urge you to **connect** with us and share your thoughts. Your feedback in the form of advice, recommendation or criticism is always welcome and will pave the way of improvement in the reader experience for the editions to come. I further request you to **contribute** to this e-newsletter in any form. Any content, whether related to academics or not, is always welcome. Your content will be screened by the Newsletter Committee and the Board before it gets published in the edition. Not to forget the quarterly competition for the contributors wherein the highest contributor will be given a certificate of recognition from the Branch. If we manage to achieve the aforesaid 2C's we would together reach our goal when the audience to this newsletter shall **cherish** its content.

Together we can make this happen.
Looking forward to your contribution and participation.

Happy Reading....Happy Learning!
Best Regards,

CA SAKET R. RATHI
CHAIRMAN, NEWSLETTER COMMITTEE

Article 1

A BRIEF INSIGHT INTO THE CONCEPT OF CMA DATA

CMA is abbreviation form of "Credit Monitoring Arrangement".



MEANING:

CMA Data is a detailed analysis of working capital management of the borrower. Banks evaluate eligibility of funding based on the careful evaluation of CMA data. It is mandatory to prepare CMA Data for availing Cash Credit limit as it contains detailed analysis and also Maximum Permissible Bank Finance is calculated in CMA. The same is not necessary while availing Term Loan only as Term Loan is concerned about repayment and not changes in working capital.

PURPOSE OF CMA DATA:

The purpose of this statement is **to ensure the use of funds effectively**. CMA Data gives a detailed financial blueprint of an entity's performance year-on-year as regards the overall financial health, eligibility for loan, repayment capacity, etc., which can be determined with the use of CMA data. A properly planned and well drafted and efficiently presented CMA Data is a handy instrument to establish eligibility for loan.

CONTENTS:

The format of CMA Data is generally fixed, and it contains preceding two years actual performance in case of existing projects, ongoing year estimated figures (in case of existing projects) and next five years projections (in case of existing as well as new projects). It contains following statements:

- **Particulars of Current and Proposed Limits:** This is a statement of existing fund-based and non-fund based limits of the entity. It also states the proposed or applied limit of the borrower.
- **Operating Statement:** This statement indicates the borrower's business plan showing the Past, Current and Projected Sales, related Profits before and after tax, direct and indirect expenses and profit position for three to five year or depending the loan tenure (in case of Term Loan). These requirements are based on the quantum of working capital requirement and period of term loan of the borrower and vary from case to case.
- **Analysis of Balance Sheet:** This statement contains an analysis of the current & projected figures of relevant financial years. It helps in providing a comprehensive analysis of current & non-current assets, current & non-current liabilities and cash & bank position of the borrower. This statement also specifies the net worth position of the borrower for the future projected years. As the name says, it is the analysis of the Balance sheet and gives a complete picture of the financial position of the borrower and is very significant part of CMA Data.
- **Comparative Statement of Current Assets and Liabilities:** This statement provides the comparative analysis of the movement of the current assets & liabilities. Basically, this analysis helps to decide the capacity of the borrower to meet the working capital requirements and the actual working capital cycle for the projected period.
- **Calculation of Maximum Permissible Bank Finance:** This is one most significant part of CMA Data. This shows a calculation which indicates the Maximum Permissible Bank Finance. It shows the borrower's capacity to borrow money. The same is calculated as under:

Assessment Of Working Capital Requirements					
Form - V : COMPUTATION OF MAXIMUM PERMISSIBLE BANK FINANCE FOR WORKING CAPITAL [MPBF]					
Name:			(Amount Rs. In Lakhs)		
	Last Year	Current Year	Following Year	Following Year	Following Year
	Audited	Estimated	Projected	Projected	Projected
	1	2	3	4	5
Method Of Lending: 1					
1. Total Current Assets					
2. Other Current Liabilities (Other Than Bank Borrowings)					
3. Working Capital Gap (WCG) (1-2)					
4. Minimum Stipulated net Working Capital i.e. 25% of WCG					
5. Actual / Projected Net Working Capital					
6. Item 3 Minus Item 4					
7. Item 3 Minus Item 5					
8. Maximum Permissible Bank Finance (MPBF)					
(Item 6 or 7 whichever is lower)					
9. Excess of Borrowings Representing Shortfall in NWC (4-5)					

- **Ratio Analysis:** This is the last statement in Credit Monitoring Arrangement report (CMA report) which provides key for the Financial Analysts and Bankers use. The basic key ratios are GP (Gross profit) ratio, Net profit ratio, Current ratio, Quick ratio, Stock turnover ratio, Net worth, the ratio of Net worth to Liabilities, DP limit, MPBF, Asset turnover, Current asset turnover, Working capital turnover, Fixed asset turnover, Debt-Equity ratio etc.

KEY ASPECTS IN PRESENTATION OF CMA DATA:

- Separate disclosure of all assumptions, presumptions and estimates used in the preparation of CMA Data to be made.
- Future projections should be based on realistic analysis in present scenario and rational projections and not merely arithmetic multiples of current or previous performance
- Fluctuations in performance should be strongly justifiable on the basis of factors like sudden variations in prices of raw materials and finished products, reduction in supply orders due to Government restrictions or other inhibiting factors, Seasonal Nature of products, Strikes and Lockouts etc.
- All fixed assets, depreciation, loan disbursement and repayment schedules, Project Implementation Period, Means of Finance etc. should be annexed and linked to CMA Data
- Past performance and actual numbers should be exactly as per Audited Financials subject to such variation in presentation as may be required to suit the format of CMA Data.
- The entity should be able to justify the performance and numbers projected
- In case of multiple businesses activity or locations, detailed annexure should be attached showing breakup of how the projected numbers have been arrived at.
- The key to preparing a good CMA Data is to present a correct and a healthy financial projection, and at the same time - to communicate and justify the need for funds for new project or expansion

CONCLUSION:

To sum up, CMA Data is a very significant analytical tool in the hands of the Financial Analyst and the Banker in appraising and analysing the financial health and prospects of the entity and in arriving at a reasoned decision of whether to finance the entity or not.

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Article 2



ANALYSIS OF AGGREGATE TURNOVER AND COMPULSORY REGISTRATION IN GST

INTRODUCTION:

Very often we come across situations where incomes derived through a particular nature have to be analysed for tax treatment under both Income Tax Act 1961 as well as GST Law. Various taxes were levied in pre GST regime under different statutes at different point in time like on the removal of goods in case of Central Excise, issue of invoice or receipt of payment or completion of provision of service in case of Service Tax and sale of goods or transfer of property, under the VAT/ CST laws. Since various statutes are subsumed under GST there shall be single taxable event as compared to different taxable events under erstwhile laws. This gave rise to framing of wider definitions of "Supply" and 'Aggregate Turnover' under GST Law. Lets understand the ambiguity in the interpretation of these laws.

PROVISIONS:

Sec 2(6): Definitions

"aggregate turnover" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.

Sec 7: Scope of supply

(1) For the purposes of this Act, the expression "supply" includes— (a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

(2) Notwithstanding anything contained in sub-section (1), —

(a) activities or transactions specified in Schedule III shall be treated neither as a supply of goods nor a supply of services.

SCHEDULE III: neither as a supply of goods nor a supply of services.

1. Services by an employee to the employer in the course of or in relation to his employment.

6. Actionable claims, other than lottery, betting and gambling.

SCHEDULE II: ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier is supply of service.

Sec 22: Persons liable for registration

Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees.

A recent advance ruling of Karnataka GST(KAR ADRG 30/2020) dated 04-05-2020 in m/s anil kumar Agrawal stated the following:

1. Interest income from PPF, loans and advances: Interest received from different sources is service by way of extending deposits, loans or advances is exempt supplies and included in aggregate turnover.
2. Share of profit and salary from partnership firms: Share of profit and salary from partnership firm is neither good nor services and not included in aggregate turnover.
3. Receipts of income out of maturity proceeds of LIC, dividend, shares and capital gain/loss on sale of share: receipts is nothing but application of money and not included in aggregate turnover.
4. Salary received as a Executive/Whole time director from a private limited company: As per schedule III, Services by an employee to the employer in the course of or in relation to his employment is neither as a supply of goods nor a supply of services.
5. Salary received as a nominated director from a private limited company: the remuneration paid for the services of non-executive director is chargeable to GST under reverse charge mechanism under section 9(3) of the CGST Act, 2017 and hence included in in aggregate turnover of director.

Quick reference of receipts to be inclusions or exclusions in Aggregate Turnover

Sr No	Particulars	Included/ Excluded
	Non-GST supply (eg. alcoholic liquor for human consumption , supply of petroleum crude, high speed diesel, motor spirit)	Included
2	Supplies made by agent on behalf of principal	Included (in aggregate turnover of agent)
3	Taxes other than GST	Included
4	Outward supplies taxable under RCM	Included
5	Inter-state self supplies	Included
6	Goods supplied to job-worker on principal to principal basis	Included
7	Goods supplied to job-worker for job work	Excluded
8	Taxable Supply including supply to distinct person having same PAN	Included
9	Share of profit and salary from partnership firms	Excluded
10	Receipts from fixed income securities (from PPF, loans and advances)	Included
11	Receipts of income out of maturity proceeds of LIC, dividend, shares and capital gain/loss on sale of share	Excluded
12	Salary received as a Executive/Whole time director from a private limited company	Excluded
13	Salary received as a nominated director from a private limited company	Included

Recent Amendments:

GSTN has enabled the functionality to show Annual Aggregate Turnover of previous financial years for the registration and at the aggregate level of all GSTIN registered under common PAN.

Advisory: <https://services.gst.gov.in/pages/services/AATOhelpLink.html>

In the case of taxpayers who have filed GSTR-3B for all the months, turnover reported in table 3.1 of GSTR-3B (except inward supplies liable to reverse charge) shall be considered. In other cases, the turnover shall be estimated as per the prescribed methodology.

Computation methodology:

<https://services.gst.gov.in/pages/services/aato/AggTurOvrMethodology2020-21.html>

In case of discrepancies, the turnover of previous years can be edited till 31 August 2021, which shall be sent to the jurisdictional officer for review/amendment.

CONCLUSION:

1. Person who have received Taxable receipts along with receipts from fixed income securities (interest on loan, PPF, deposits etc), interest from partnership firms, salary as a nominated director with turnover more than 20 lac will now be liable to take registration.
2. Recent Amendments in annual aggregate turnover make it mandatory for registered tax payers to carry on reconciliation before 31st August, 2021 in order to rectify mistake that have occurred in GST filling and make final reconciliation with Income tax turnover.
3. Analysis of various income is to be done on case to case basis as GST is a single tax for various income of indirect nature and the definitions of 'Supply' and 'Aggregate Turnover' are being wide in nature.

The views expressed in this article are personal

CA PALAK KARANI

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GST UPDATES

A] Notification No.29/2021–Central Tax dated 30th July 2021

The provisions of sections 110 and 111 of the CGST Act shall come into force w.e.f. 01st August 2021
Section 110-President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.

Section 111- Procedure before Appellate Tribunal

B] Notification No.30/2021–Central Tax dated 30th July 2021

1. Every registered person whose aggregate turnover is more than 2 Crores is required to file an Annual Return in form GSTR-9 on or before the 31st day of December of the following financial year (i.e., for FY2020-21 it is 31st December 2021).
2. Composition taxpayer and ECO (Electronic Commerce Operator) shall furnish the annual return in form GSTR-9A and GSTR-9B respectively.
3. GSTR-9C shall be furnished by the registered taxable person whose aggregate turnover during a financial year exceeds 5 crores. Earlier GST Audit was to be conducted and GSTR-9C was to be certified by a Chartered Accountant, but this requirement has been removed, so the same is to be self-certified by the registered taxable person along with a reconciliation statement on or before the 31st December of the following financial year.
4. This amendment will lead to following changes in Form GSTR 9C
 - a. In part V, for the words "Auditor's recommendation on additional Liability due to non reconciliation", the words "Additional Liability due to non-reconciliation" shall be substituted.
 - b. The declaration given by the auditor in Part V of GSTR-9C is now substituted with Verification by the registered person.
 - c. In Part B, where details of the auditor were required to be furnished is omitted.

C] Notification No.31/2021–Central Tax dated 30th July 2021

From FY 2020-21 onwards filing of GSTR-9 for 2 Crore and below turnover taxpayer is exempt. It is important to note that earlier it was optional.

Copy of all the above notifications can be accessed on :

<https://www.cbic.gov.in/htdocs-cbec/gst/central-tax-notfns-2017>

DUE DATES



Tax due date calendar for August 2021

*Due date	Purpose	Period	Description
7 th Aug	TDS /TCS Liability Deposit	Jul'21	Depositing TDS/ TCS liability
11 th Aug	GSTR 01	Monthly (July 2021)	Monthly return for outward supplies
13 th Aug	GSTR 01 – Invoice Furnishing Facility (Optional) for QRMP(Quarterly Return Monthly Payment)	Jul'21	Quarterly return filers to upload business to business (B2B) invoices for the month of July for outward supplies
14 th Aug	TDS Certificate (Form 16B)	Jun'21	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Jun'21	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	Jun'21	Issuance of TDS certificate for Tax deducted under section 194-M****
15 th Aug	Quarterly TDS Certificate	Apr'21- Jun'21	Quarterly TDS certificate in respect of tax deducted for payments other than salary
	Provident Fund (PF)/ Employee State Insurance (ESI) payment	Jul'21	Depositing contribution towards PF/ESI
20 th Aug	GSTR 3B (T. O. more than 5 Crore)	Monthly (July 2021)	Monthly return of inward and outward supplies for turnover more than 5 Crores
22 nd Aug	GSTR 3B (T.O. up to 5 Crore)	Jul'21	Monthly return of inward and outward supplies for turnover up to 5 Crores
31 st Aug	Tax payment under Direct Tax Vivaad se Vishwas Act, 2020	Disputed tax matters	Payment of tax under the Direct Tax Vivad se Vishwas Act, 2020 without additional charge
	TDS Challan cum Statement in case of Section 194IA, 194IB, 194M	Jul'21	Furnishing of challan-cum-statement in respect of tax deducted under section 194IA, 194IB, 194M
<p>*Above due dates are subject to any changes notified by the department based on the recommendations and situations. ** 194-IA- TDS on payment made by the person transferring Immovable property valuing more than fifty lakh rupees. ***194-IB- TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m. ****194-M – TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees</p>			

CA VAISHNAVI MOHIT KABRA

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PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

73rd CA DAY

Akola Branch of WIRC of ICAI
In Association with
Akola Branch of WICASA of ICAI

On The Occasion Of
73rd CA DAY
Organizes
Flag Hoisting, Blood Donation Camp, Tree Plantation Programme
And Swachh Bharat Abhiyan

1st July 2021, 9:00 AM Onwards
Flag hoisting will be followed by Breakfast
Venue :- ICAI Bhawan, Toshniwal Layout, Akola

REGARDS

CA KEYUR DEDHIA CHAIRMAN	CA HIREN JOGI VICE-CHAIRMAN	CA JALAJ BAHETI IPC & SECRETARY	CA DEEPAK AGRAWAL TREASURER & WICASA CHAIRMAN	CA GAURISHANKAR MANTRI EXECUTIVE MEMBER
CA VISHAL BAJORIYA CHIEF COORDINATOR WICASA	CA ANUJ AGRAWAL MEMBER WICASA	CHIRAG TARNANI VICE CHAIRMAN WICASA	KASHISH CHAUDHARI SECRETARY WICASA	
NIKITA DULANI MEMBER	SHREYASH SABU MEMBER	VIRAJ GAWANDE MEMBER	PREM SANTANI MEMBER	SURAJ SHRRAWGI MEMBER

Akola Branch of WIRC of ICAI
In Association with
Akola Branch of WICASA of ICAI

BLOOD DONATION
On The Occasion Of
73rd CA DAY
1st July 2021, 10 AM to 12 PM
Venue :- ICAI Bhawan , Toshniwal Layout , Akola

Conditions for Blood Donation

- Those who were covid positive - they can donate after 1 months from end of treatment
- Those who have taken vaccine, they can donate after 3 weeks (it may be dose 1 /dose 2)
- Those who have donated blood, they can take vaccine after break of atleast 7 days

REGARDS

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CA VISHAL BAJORIYA CHIEF COORDINATOR WICASA	CA ANUJ AGRAWAL MEMBER WICASA	CHIRAG TARNANI VICE CHAIRMAN WICASA	KASHISH CHAUDHARI SECRETARY WICASA	
NIKITA DULANI MEMBER	SHREYASH SABU MEMBER	VIRAJ GAWANDE MEMBER	PREM SANTANI MEMBER	SURAJ SHRRAWGI MEMBER

Akola Branch of WIRC of ICAI

On the Occasion of
73rd CA DAY
PRESENTS
BOX CRICKET LEAGUE
FOR MEMBERS

01st JULY 2021 5 PM ONWARDS. **SPORTS VILLA,**
DENDU WITTE RD EXCLUSIVE
MURTIZAPUR ROAD AKOLA

FEES: NIL
REGISTRATION LINK:
<https://forms.gle/61UKz8wpP7Y6QnA29>

Please Note:

- Registration is compulsory for participation.
- 6 players per team.
- 3-1 match for Women Members if 12 registrations received.
- Others rules will be informed to captains on spot.
- Last date for registration 29th June 2021. No spot registration.

REGARDS

CA KEYUR DEDHIA CHAIRMAN	CA HIREN JOGI VICE-CHAIRMAN	CA JALAJ BAHETI IPC & SECRETARY	CA DEEPAK AGRAWAL TREASURER & WICASA CHAIRMAN	CA GAURISHANKAR MANTRI EXECUTIVE MEMBER
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NASHIK BRANCH of WIRC
Of The Institute of Chartered Accountants Of India

Jointly with
Ahmednagar, Akola, Amaravati, Aurangabad, Dhule, Goa,
Ichalkaranji, Jalgaon, Latur, Ratnagiri & Satara

Celebrating
73rd CA Day with Past President of ICAI

Thursday-01st July, 2021 **Time - 01.00 Pm to 03.00 Pm**

Topic	Speaker
Post Covid - Future Scenario of our CA Profession and Role of Members	CA Uttamprakash Agarwal, Past President of ICAI

CA Uttamprakash Agarwal,
Past President of ICAI, Mumbai

Fees For All	Zoom Details
NIL	Meeting ID: 917 6499 0137 Passcode: 720479
CA Sandeep Desarda Chairman-Ahmednagar Branch	CA Keyur S Dedhia Chairman-Akola Branch
CA Sunil D Salampuriya Chairman-Amaravati Branch	CA Pankaj Soni Chairman-Aurangabad Branch
CA Avinash Ghundral Chairman-Dhule Branch	CA Pradip Kakodkar Chairman-Goa Branch
CA Nitin Ladha Chairman-Ichalkaranji Branch	CA Prashant Agrawal Chairman-Jalgaon Branch
CA Vishal Narsing Chavan Chairman-Latur Branch	CA Anand Manohar Pandit Chairman-Ratnagiri Branch

CA Jivan Jagtap
Chairman-Satara Branch

CA Rajendra Shete Chairman-Nashik Branch	CA Rakesh Pardeshi Secretary-Nashik Branch
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Nashik Branch of WIRC of ICAI
"Think Together, Learn Together & Succeed Together"

PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

73rd CA DAY



PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

73rd CA DAY



सनदी लेखाकार शाखा अकोला ने मनाया लेखाकार दिन



अकोला - टी इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया अकोला शाखा की ओर से हाल ही में १ जुलाई को ७३ वां लेखापाल दिन बड़े उत्साह के साथ मनाया गया. इस दिन पर अनेक कार्यक्रम का गठन किया गया था. स्थानीय तोषणीवाल ले आउट परिसर के आईसीएआई भवन शाखा सचिव सीए जलज बाहेरी ने कार्यक्रम की शुरुआत की. अध्यक्ष सीए केयूर देविया के हस्तों हांछा बंदन किया गया. इस अवसर पर रीजनल काउन्सिल के सदस्य सीए जाखोटीया, पुणे से उपस्थित थे. इस अवसर पर शाखा अध्यक्ष सीए केयूर देविया ने लेखाकार दिन की शुभेच्छा प्रदान की. अकोला शाखा ने ७३ वां लेखापाल दिन के उपलक्ष्य में ७३ क्लिजोमीटर पैदल चलना, साइकिल चलाने की प्र-

तियोगिता आयोजित की थी, जिसके विजेता लेखाकार एवं छात्रों को वेलेंज पूरा करने के लिए पुरस्कार का वितरण दिया गया. इस दौरान शासकीय वैदिककीय महाविद्यालय के ब्रह्म बैंक के सखीमोसे रत्नदान शिबिर लिया गया. इसमें लेखाकारों एवं छात्रों ने स्थानीय आईसीएआई मार्ग तथा वृक्षारोपण किया गया. अकोला महानगर को हरित अकोला, स्वच्छ एवं सुंदर अकोला बनाने का मानस व्यक्त किया गया. तथा वृक्षारोपण संघर्षन की विजेतारी भी लेखाकारों की ओर से ली गई. इस दौरान सनदी लेखाकारों की ११ शाखाओं ने गिम्कर ऑनलाइन सत्र आयोजित किया जिसमें 'भविष्य में सनदी



लेखाकारों का व्यवसाय एवं सरसों की भूमिका इस विषय पर इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया के पूर्व अध्यक्ष सीए जलज बाहेरी, अग्रवाल ने लेखाकारों को विस्तृत मार्गदर्शन किया. इस पंचात स्पॉटर्स क्लब में पुष्प एवं महिला लेखाकारों के लिए कॉन्स क्रिकेट लीग की प्रतियोगिता भी संचर हुई. इसमें महिला और पुष्प लेखाकारों ने हिस्सा लिया. उपक्रम की सफलता के लिए अध्यक्ष सीए केयूर देविया, उपाध्यक्ष हिरन जोगी, सचिव सीए जलज बाहेरी, खवादी सीए दीपक अग्रवाल तथा कार्यकारी सदस्य सीए गौरीशंकर मंत्री ने परिश्रम किया. ऐसी वनचरठी बनसंघर्ष समिति के अध्यक्ष सीए रमेश चौधरी ने शि

ICAI IN NEWS

DIRECT TAX WEBINAR

नवभारत

आयकर पर हुआ वेबिनार व्याख्यान संपन्न

■ अकोला, ब्यूरो.. दि इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की अकोला, अहमदनगर व जलगांव शाखा की ओर से एवं डायरेक्टर टैक्स कमेटी दिल्ली के सहयोग से आयकर के विविध विषय पर ऑनलाइन व्याख्यान संपन्न हुआ. एसो. के अकोला शाखाध्यक्ष सीए केयूर देविया ने कोरोना काल में राष्ट्रीय स्तर के वक्ताओं का मार्गदर्शन सनदी लेखापालों को इस माध्यम से उपलब्ध किया. सापोषण का प्लॉनिंग एवं हिन्दू अविभाजित व्यक्ति इस विषय पर सीए इन्स्टिट्यूट के पूर्व अध्यक्ष अहमदाबाद के सीए सुनील तलाठी ने व्याख्यान दिया. प्रमुख अतिथि सीए चंद्रशेखर चितले पुणे, अध्यक्ष डायरेक्टर टैक्स कमेटी आईसीएआई नवी दिल्ली उपस्थित थे. टैक्सेशन ऑफ चॉरिटेबल ट्रस्ट, रजिस्ट्रेशन ऑफ ट्रस्ट सेक्शन अंतर्गत

मिलनेवाली जानकारी पर सीए गिरीश आहुजा, दिल्ली ने मार्गदर्शन किया. इस सत्र में प्रमुख अतिथि के रूप में रीजनल कौन्सिल उपाध्यक्ष सीए दृष्टि देसाई मुंबई उपस्थित थी. नया टीडीएस एवं प्रावधान इस विषय पर सीए प्राची परेख मुंबई ने मार्गदर्शन किया. असेसमेंट, अपील एवं रि-असेसमेंट पर एड.सौरभ सोपाकर, अहमदाबाद तथा सीए नवीन खारिवाल बेंगलोर ने मार्गदर्शन किया. एसो.के अकोला शाखाध्यक्ष सीए केयूर देविया, अहमदनगर शाखा अध्यक्ष सीए संदीप देसरडा तथा जलगांव शाखाध्यक्ष सीए प्रशांत अग्रवाल समेत अकोला शाखा उपाध्यक्ष सीए हिरन जोगी, सचिव सीए जलज बाहेरी, कोषाध्यक्ष सीए दीपक अग्रवाल एवं कार्यकारणी सदस्य सीए गौरीशंकर मंत्री ने सफलतापूर्वक प्रयास किए.

INTERNATIONAL MSME DAY

अकोला में मनाया अंतर्राष्ट्रीय लघु उद्योग दिन





अकोला - युवाओं ने नौकरी के पीछे ना भागे, बल्कि उद्योग साकार कर प्रगति में सहयोग दे यह बात अध्यक्षीय संबोधन में उन्मेष मालू ने कही है. अकोला में अंतर्राष्ट्रीय लघु उद्योग दिन ऑनलाइन मनाया गया. इस अवसर पर सूक्ष्म, लघु एवं मध्यम उद्योग का महत्व प्रतिपादित करते हुए वे बोल रहे थे. दि इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की स्थानीय इकाई, चेंबर ऑफ स्माल इंडस्ट्रीज एसोसिएशन व विदर्भ चेंबर ऑफ कॉमर्स एंड इंडस्ट्रीज एवं अकोला इंडस्ट्रीज एसो. के संयुक्त तत्वाधान में हाल ही में सूक्ष्म, लघु एवं मध्यम उद्योग अर्थात एएमएसएमई दिन बड़े उत्साह के साथ ऑनलाइन संपन्न हुआ. इस कार्यक्रम में सीए अकोला शाखा के अध्यक्ष सीए केयूर देविया, इंडस्ट्रीज एसो.के अध्यक्ष उन्मेष मालू ने अपने अध्यक्षीय संबोधन में सूक्ष्म, लघु एवं मध्यम उद्योग का महत्व प्रतिपादित किया. उन्होंने युवाओं से नौकरी के पीछे ना भागते हुए उद्योग साकार कर प्रगति में सहयोग देने का आह्वान किया. मानवचरों ने विदर्भ का पिछड़ापन एवं किसानों की आत्महत्या के संदर्भ अपने विचार व्यक्त कर उद्योग विकास को बढ़ावा देने का आह्वान किया. इस अवसर पर प्रमुख अतिथि लघु सूक्ष्म लघु एवं मध्यम उद्योग के विभाग के संचालक पी एम पारलेवार (नागपुर) उपस्थित थे. उनका परिचय सीए देविया ने कराया. इस अवसर पर पारलेवार ने शासन की विविध अनुदान एवं योजना का लाभ लेकर उद्योग का निर्माण करने का आह्वान किया. इस अवसर पर जिला उद्योग केंद्र के जनरल मैनेजर निलेश निगम भी उपस्थित थे. उनका परिचय नवीन कुपलानी ने कराया. कार्यक्रम में मुख्य वक्ता जुरेकेश शाह ने व्यापारियों ने पूछे गए प्रश्नों का निराकरण किया. उनका परिचय सीए पंकज अग्रवाल ने कराया. कार्यक्रम की सफलतापूर्वक सीए एसो. विदर्भ चेंबर ऑफ कॉमर्स एंड इंडस्ट्रीज एसोसिएशन के पदाधिकारियों ने परिश्रम किये. इस कार्यक्रम में आभार प्रदर्शन सीए केयूर देविया व विदर्भ चेंबर के राहुल गायनका ने किया.

संस्कार आंगनवाड़ी केंद्र शिरपुर में वृक्षारोपण


PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

VCM ON CODE OF ETHICS

 Akola Branch of WIRC of ICAI
Jointly with
Aurangabad & Ahmednagar Branch of WIRC of ICAI 

Topic -
**ICAI Code of Ethics Specific
Reports & Certificates
Preparation & Precaution**

Speaker -
CA Mangesh Kinare



Sunday, Dt. 4th July 2021 Time : 11 am

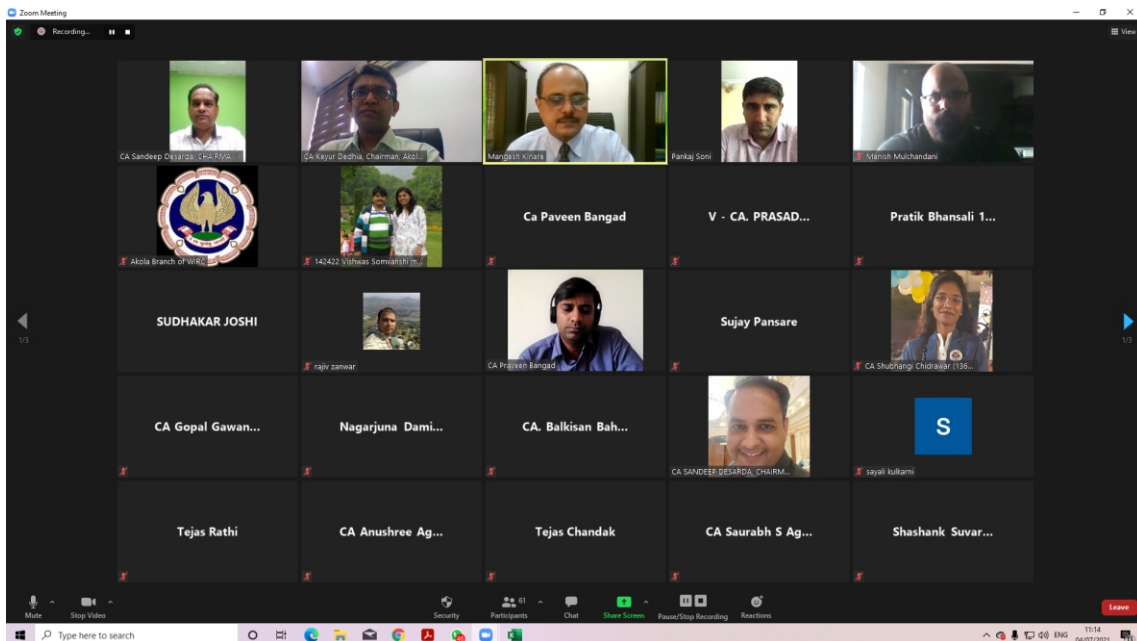
On Zoom Meeting

Meeting ID: 958 5983 9626 | Passcode: REPORTS

Fees : ₹ 118/- | CPE : 2 Hrs.

CA SANDEEP DESARDA **CA PANKAJ SONI** **CA KEYUR DEDHIA**
Chairman, Ahmednagar Branch Chairman, Aurangabad Branch Chairman, Akola Branch

IMP NOTE : CPE directorate has made it mandatory to complete 2 Structured CPE Hours during every Calendar year on each of the following topics : "Standards on Auditing" and "Code of Ethics" (Total 4 Structured CPE Hours)
Hence all members are requested to take maximum benefit of Session on Code of Ethics.



Youtube Link :- <https://youtu.be/Q3YQh7dQUig>

PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

NATIONAL CONFERENCE

National Conference

Organized by
Professional Development Committee
The Institute of Chartered Accountants of India

Hosted by
Vasai Branch of WIRC of ICAI

12 CPE Hours | Fee: Nil

Co-hosted by
Vapi, Akola, Amaravati, Jalgaon Branch of WIRC of ICAI

23rd - 25th July 2021 Register at <https://live.icai.org/pdc>



CA Nihar N Jambusaria
President, ICAI



CA (Dr.) Debashis Mitra
Vice-President, ICAI



CA Babu Abraham Kallivayalil
Chairman PDC, CCM-ICAI



CA Satish Kumar Gupta
Vice-Chairman PDC, CCM-ICAI



CA Manish Gadia
Chairman WIRC, ICAI



CA Abhishek Tiwari
Chairman Vasai Branch



CA Sunil Salampuria
Chairman Amravati Branch



CA Prashant Agrawal
Chairman Jalgaon Branch



CA Vinayak Bafana
Chairman Vapi Branch



CA Keyur S Dedihi
Chairman Akola Branch

National Conference

Organized by
Professional Development Committee
The Institute of Chartered Accountants of India

Hosted by
Vasai Branch of WIRC of ICAI

Friday, 23rd July 2021 | 02.00 PM to 06.00 PM

Co-hosted by
Vapi, Akola, Amaravati, Jalgaon Branch of WIRC of ICAI

Inaugural Session 🕒 02:00 PM - 02:30 PM



CA Nihar N Jambusaria
President of ICAI



CA (Dr.) Debashis Mitra
Vice-President of ICAI



CA Babu Abraham Kallivayalil
Chairman, PDC, ICAI



CA Satish Kumar Gupta
Vice-Chairman, PDC, ICAI

Topic : Ind AS : Overview & Implementation Guide 🕒 02:30 PM - 04:00 PM

Eminent Speaker



CA Praveen Kaushik
New Delhi

Session Chairman



CA Abhishek Tiwari
Chairman, Vasai Branch

Session Moderator



CA Lokesh Kothari
Secretary & Treasurer
Vasai Branch

Topic : Standards on Auditing : Practical Aspects 🕒 04:00 PM - 06:00 PM

Eminent Speaker



CA Shrinivas Y. Joshi
Central Council Member, ICAI

Session Chairman

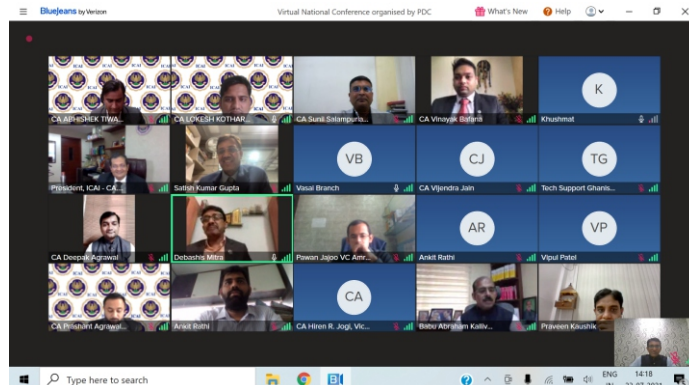


CA Vinayak Bafana
Chairman, Vapi Branch

Session Moderator



CA Shyam Sundar Purohit
Past Chairman, Vapi Branch



Day 1: <https://youtu.be/LStYfEu6X14>

PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

NATIONAL CONFERENCE

National Conference

Organized by
Professional Development Committee
The Institute of Chartered Accountants of India

Saturday, 24th July 2021 | 04.00 PM to 08.00 PM

Hosted by
Vasai Branch of WIRC of ICAI
Co-hosted by
Vapi, Akola, Amaravati, Jalgaon Branch of WIRC of ICAI

Topic : HUF : Creation and Taxation
04:00 PM - 05:30 PM

<p>Eminent Speaker</p> <p>CA Chandrashekhar V Chitale Central Council Member, ICAI</p>	<p>Session Chairman</p> <p>CA Sunil D Salampuria Chairman, Amravati Branch</p>	<p>Session Moderator</p> <p>CA Vipul R Patel Secretary, Amravati Branch</p>
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Topic : Start Up Ecosystem : Opportunities for CA
05:30 PM - 07:00 PM

<p>Eminent Speaker</p> <p>CA Anshul Kr. Singhal Gurugram</p>	<p>Session Chairman</p> <p>CA Vimal Agrawal RCM, WIRC</p>	<p>Session Moderator</p> <p>CA Ankit Rathi IPC, Vasai Branch</p>
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Topic : Life Style Management for CA Professionals
07:00 PM - 08:00 PM

<p>Eminent Speaker</p> <p>Shri Vishnu Pareek Author and Life Coach</p>	<p>Session Chairman</p> <p>CA Prashant Agrawal Chairman, Jalgaon Branch</p>	<p>Session Moderator</p> <p>CA Saurabh Lodha Secretary, Jalgaon Branch</p>
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National Conference

Organized by
Professional Development Committee
The Institute of Chartered Accountants of India

Sunday, 25th July 2021 | 04.00 PM to 08.00 PM

Hosted by
Vasai Branch of WIRC of ICAI
Co-hosted by
Vapi, Akola, Amaravati, Jalgaon Branch of WIRC of ICAI

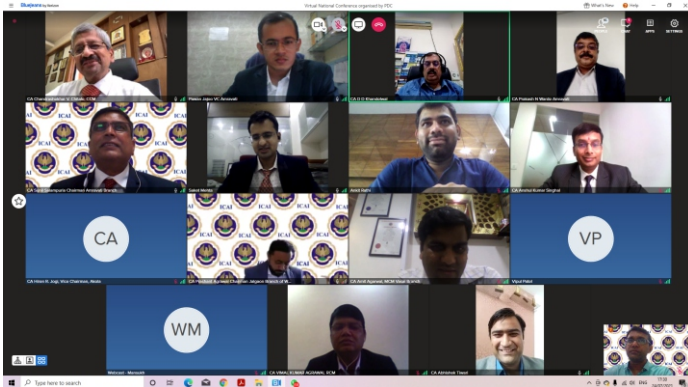
Topic : Accounting Standards for Non-Corporate Entities
04:00 PM - 05:30 PM

<p>Eminent Speaker</p> <p>CA Dheeraj KS Sharma Gurugram</p>	<p>Session Chairman</p> <p>CA Keyur S Dedhia Chairman, Akola Branch</p>	<p>Session Moderator</p> <p>CA Jalaj R. Baheti IPC & Secretary, Akola Branch</p>
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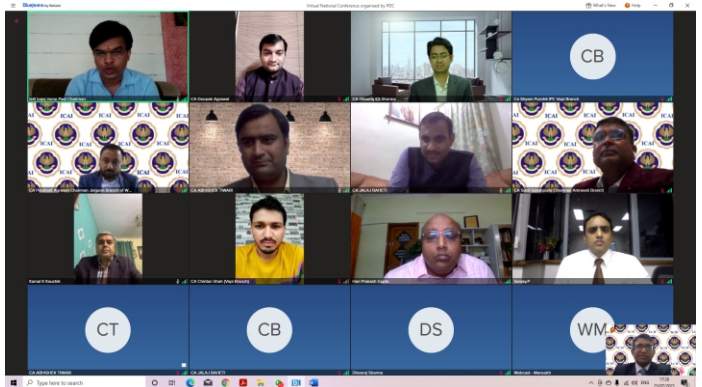
Topic : Industry Experts talk on Post Covid Industry revival & Opportunities for CA
05:30 PM - 07:00 PM

<p>Eminent Speakers</p> <p>CA Sanjay Singh Panwar Director, Jindal Pipes (Singapore) Pte Ltd.</p>	<p>Eminent Speakers</p> <p>CA H P Gupta Finance Head Hero MotoCorp Ltd.</p>	<p>Eminent Speakers</p> <p>CA Kamal Kumar Kaushik COO Fusion Microfinance</p>
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<p>Session Chairman</p> <p>CA Lalit Bajaj Imme Past Chairman, WIRC, ICAI</p>	<p>Session Moderator</p> <p>CA Chintan Shah Secretary, Vapi Branch</p>
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Day 2: https://youtu.be/tzAr_r9A6lg



Day 3: <https://youtu.be/IUvt7kdihQc>

PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

UDAAN-STRATEGY FOR SUCCESS

Akola Branch of WIRC of ICAI
jointly with
Ahmednagar and Gandhidham Branch of WIRC of ICAI

Organizes VCM on
Udaan-Strategy for Success

Time Management | Startup | Technology | Practice | Networking | Passion | Entrepreneurship

30th
July 2021

Zoom Meeting ID - 867 2925 0655
Passcode - STRATEGY
Time - 4 to 6 pm
Fees - Nil
CPE - 2 Hrs

Panel Moderator
CA Priti Savla
Past Chairperson, WIRC of ICAI

Our Panelist

CA Alka Agrawal, Akola
CA Nikita Shah, Gandhidham
CA Radhika Giri, Ahmednagar

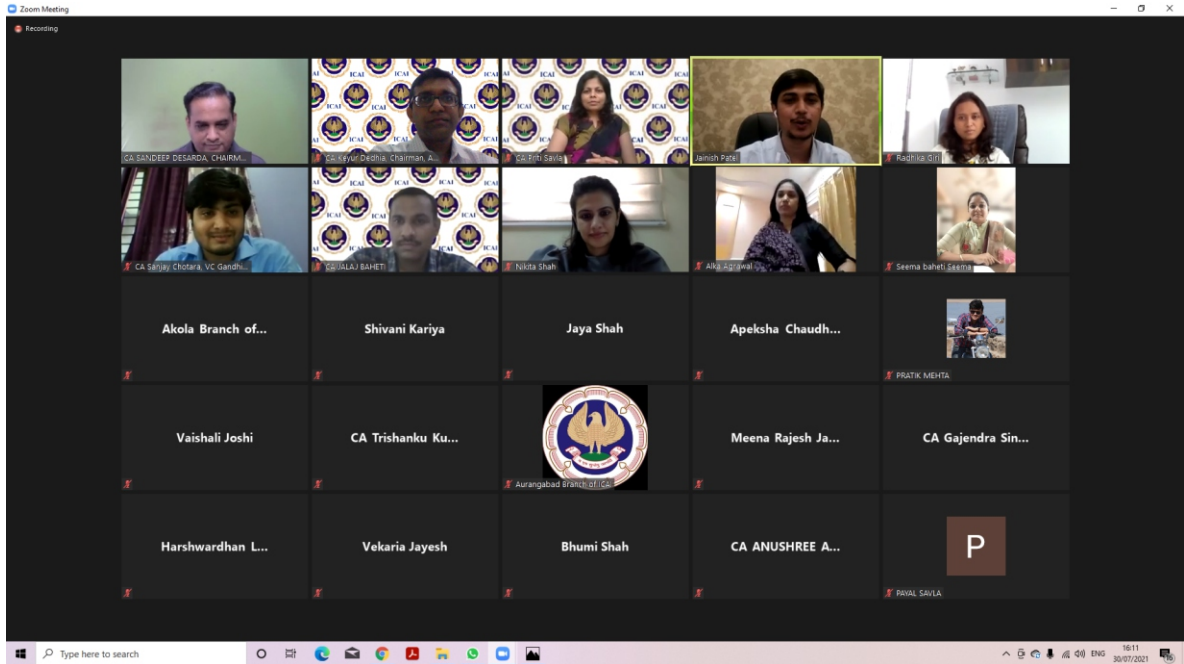
REGARDS

CA Keyur Dedhia, Chairman, Akola Branch
CA Sandeep Desarda, Chairman, Ahmednagar Branch
CA Jainish Patel, Chairman, Gandhidham Branch

सनदी लेखाकार शाखा का उपक्रम
'उड़ान' स्ट्रेटजी टू सक्सेस वेबिनार

भास्कर संवाददाता | अकोला

दी इंस्टिट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की अकोला शाखा, अहमदनगर एवं गांधीग्राम शाखा के संयुक्त तत्वावधान में महिला सनदी लेखाकारों हेतु हाल ही में 'उड़ान स्ट्रेटजी टू सक्सेस' विषय पर वेबिनार आयोजित किया गया। जनसंपर्क समिति के अध्यक्ष सीए रमेश चौधरी ने कार्यक्रम की जानकारी देते हुए विज्ञापित में बताया कि अकोला शाखा अध्यक्ष सीए केयूर देहिया ने समय का सदुपयोग कर इस सुवर्ण अवसर का लाभ लेने का आह्वान किया। इस अवसर पर अहमदनगर शाखा अध्यक्ष सीए संदीप देसरदा एवं गांधीग्राम शाखा अध्यक्ष सीए जैनिश पटेल ने भी अपने विचार व्यक्त किए। पैनल मॉडरेटर, वेस्टर्न इंडिया रीजनल काउंसिल मुंबई की पूर्व अध्यक्ष सीए प्रीति सावला तथा पैनलिस्ट सीए अल्का अग्रवाल अकोला, सीए राधिका गिरी, अहमदनगर, सीए निकिता शाह गांधीग्राम की उपस्थिति रही। पैनल में उड़ान स्ट्रेटजी टू सक्सेस अंतर्गत टाइम मैनेजमेंट, अपॉर्चुनिटी, नेटवर्क एवं उद्यमशीलता विषयों पर मार्गदर्शन कर अनेक उदाहरण प्रस्तुत किए गए। आने वाली समस्याओं तथा मिले अवसर पर जानकारी देकर व उपस्थितों के मत जानकर उनसे चर्चा की गई। वक्ता परिचय सीए सीमा बाहेती ने दिया तथा आभार प्रदर्शन सीए नेन्सी शाह गांधीग्राम ने किया। कार्यक्रम की सफलता हेतु अध्यक्ष सीए केयूर देहिया, उपाध्यक्ष सीए हिरन जोशी, सचिव सीए जलज बाहेती, कोषाध्यक्ष सीए दीपक अग्रवाल एवं कार्यकारिणी सदस्य सीए गौरीशंकर मंत्री ने मेहनत की।



Youtube Link :- <https://youtu.be/MVj2jBbTXFs>

OBITUARY

Words may not suffice to express the heartfelt sorrow that we feel for the passing of your loved one. May you be comforted by the outpouring of love surrounding you. We're sharing in your sorrow with love, care and friendship.

We offer our condolences to the families below.

Name of the deceased	Relation
Late Sh. Purushottamji Balani	Father of CA Manish Balani

Please accept our deepest condolences.