



AKOLA BRANCH OF WIRC OF ICAI



NEWSLETTER FOR THE MONTH OF
OCTOBER 2021



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TORCH BEARERS YEAR 2021-22

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA



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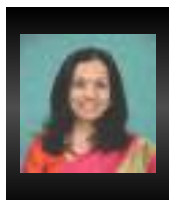
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VICE PRESIDENT

TORCH BEARERS YEAR 2021-22

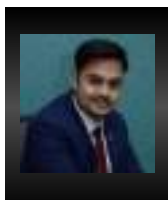
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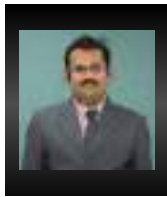
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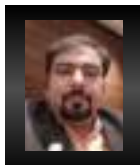


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CHAIRMAN - WICASA

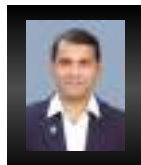
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DISCLAIMER

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 !!



The month of September 2021, full of memories and happy moments. We all are happy to be a part of the historic moment – Beautification Ceremony of the 1st ever ICAI Marg on all India basis. 21st September 2021, 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 CA Nihar Jambusaria, Hon'ble President of ICAI inaugurated the ICAI Marg. On the occasion we also had the presence of our 1st Lady Mrs. Jagrutiben Nihar Jambusaria and CA Manish Gadia, Chairman WIRC. I wish each and every member of Akola Branch Hearty Congratulation.

This task was not easy and I thank our entire Managing Committee Members CA Jalaj bhai, Project Director & IPC; CA Hiren Jogi, Vice-Chairman; CA Deepak Agrawal, Past Chairman; CA Gaurishankar Mantri, Executive Member and CA Anand Jakhotiya, Branch Nominee for your untiring effort to make this event a memorable one. My sincere thanks to our senior members and professional colleagues for their effort, guidance and support we have received right from getting the necessary approvals to getting the work done.

During the coming month, Navratri is coming and people worship the various avatars of Goddess Durga. May we all have good health and hygiene. As we celebrate Dusshera we pray that good win over the evil. On behalf of Akola Branch, our greetings to all the members a Happy Dusshera.

In the past month, we have successfully organised various webinars/seminar. Brief of Various Activities done in September:

- ITR's on New Income Tax Portal : In this webinar CA Nitin Bhuta, who is one of the those 10 Chartered Accountants who are working with Infosys on glitches part. Sir shared details about the various problems that assessee's are facing with regards to the various compliances on the new Income Tax portal and how their team is working hard for bringing solutions to these problems.
- Workshop on Excel : Two young members of our branch CA Ankit Mehta and CA Ashish Agrawal took the lead and physical workshop at the ITT Lab of Akola branch. They presented on various excel functions which are useful in day-to-day activities and on Pivot tables (in details). All this was done with a raw data shared by them.
- Workshop on Information Technology : On the last day of the month, we had a session on Blockchain Technology and Crypto Currency. In this webinar, CA Mayur Zanwar, Amravati & CA Aankit Kumar Jain, Mumbai shared their knowledge on their respective topics and how these are emerging areas which are affecting us was also explained by them.
- Ganesh Festival : this year being the 3rd year, the Akola WICASA Committee took the charge and we had celebrated Ganesh festival at Akola Branch with full enthusiasm. We pray to Ganapati Bappa to cure the disease of COVID and bring everyone back to normal. This time on the 18th Foundation Day of Akola Branch, in the evening, we had Maha Aarti and Prasad for all the members of Akola Branch.
- Foundation Day : On 18th September we celebrated the Foundation Day of Akola Branch. On this day, Blood Donation Camp was organised by Akola WICASA, wherein many members and students donated blood. For this GMC Akola was contacted. Thanks to the entire Team of GMC for their full support & Co-operation. Congratulations to Team WICASA for the successful Blood Donation Camp.
- Beautification Ceremony of ICAI Marg : On 21st September 2021, ICAI Marg was inaugurated by CA Nihar Jambusaria, Hon'ble President of ICAI. We also had the presence of CA Manish Gadia, Chairman WIRC & CA Anand Jakhotiya, Akola Branch Nominee. All the dignitaries welcomed and applauded the activities done by Akola Branch specifically the ICAI Marg which will definitely help in brand building of our Institute. All the past Chairman's of Akola Branch and newly qualified Chartered Accountants were felicitated by the hand of Hon'ble President Sir.

We have also posted the details of all the details of various events, 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.

With the opening of new horizons by technology, scope and form of our tasks are also changing rapidly. Many changes / amendments under various Acts are been made. Due dates for Income Tax are extended alongwith lot of changes on Income Tax Portal. In coming months, Branch is planning to organize seminars on various areas of work for the betterment of the members at large.

Request members to take maximum precautions and try to stay fit and healthy and continue your daily exercise. We urge 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.

CA KEYUR S. DEDHIA

CHAIRMAN, AKOLA BRANCH OF WIRC

MESSAGE FROM **NEWSLETTER COMMITTEE CHAIRMAN**



Dear Member,

It gives me immense pleasure to roll out yet another edition of our e-newsletter and share some thoughts with you. The month of October this year is full of festivities. This year in October the country will be celebrating with the festivals of Navratri and Dussehra.

The word Navaratri means 'nine nights' in Sanskrit, nava meaning nine and ratri meaning nights. In the eastern and northeastern states of India, the Durga Puja is synonymous with Navaratri, wherein goddess Durga battles and emerges victorious over the buffalo demon Mahishasur to help restore dharma. In southern states, the victory of Durga or Kali is celebrated. In all cases, the common theme is the battle and victory of good over evil based on a regionally famous epic or legend such as the Devi Mahatmya. Sharada Navaratri is the most celebrated of the four Navaratri, named after Sharada which means autumn. It commences on the first day (pratipada) of the bright fortnight of the lunar month of Ashvini. The festival is celebrated for nine nights once every year during this month, which typically falls in the Gregorian months of September and October. Chaitra Navaratri is the second most celebrated Navaratri, named after vasanta which means spring. It is observed during the lunar month of Chaitra (March–April). Magha Navaratri is observed during the lunar month of Magha (January–February). Ashada Navaratri is observed during the lunar month of Ashadha (June–July), during the start of the monsoon season. Navaratri in Gujarat is one of the state's main festivals. The traditional celebrations include fasting for a day, or partially fasting each of the nine days by not eating grains or just taking liquid foods, in remembrance of one of nine aspects of Shakti goddess. The prayers are dedicated to a symbolic clay pot called garbo, as a remembrance of the womb of the family and universe. The clay pot is lit, and this is believed to represent the one Atman (soul, self).

Vijaydashami is observed for different reasons and celebrated differently in various parts of the Indian subcontinent. In the southern, eastern, north-eastern, and some northern states of India, Vijaydashami marks the end of Durga Puja, remembering goddess Durga's victory over the buffalo demon Mahishasura to restore and protect dharma. In the northern, central and western states, the festival is synonymously called Dussehra (also spelled Dasara, Dashahara). In these regions, it marks the end of Ramlila and remembers god Rama's victory over the Ravan.

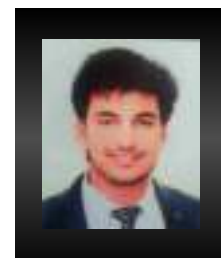
On behalf of the entire editorial board, I take the honour to thank the members for contributions and sharing valuable information on this platform. As requested in the earlier editions, I would yet again make a 3C's appeal to you, in order to improve the experience of this e-newsletter series. The 3C's 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!

CA SAKET R. RATHI
CHAIRMAN, NEWSLETTER COMMITTEE



DEDUCTION UNDER SECTION 80-JJAA

What is Section 80-JJAA ?

This is a new section in respect of deduction of **additional employee cost of additional employees**. It is applicable from the Assessment Year 2017-18.

APPLICABILITY :

- Assesse liable for **Tax Audit u/s 44AB** of Income Tax Act 1961. And
- Having Profit and Gains from **Business** .

What is meaning of additional employees as per section 80-JJAA:

It means an employee who has been employed during the previous year but does not include the following:

- Employees whose total salary is more than Rs. 25,000/- per month.
- Employees who were employed for less than 240 days in the previous year (150 days in case of manufacture of apparel or footwear or leather products)
- Employees who do not participate in Recognised Provident Fund like casual workers etc
- Employees whose entire contribution is paid by the Government, under the Employees' Pension scheme

What is the additional employees cost as per section 80-JJAA?

Additional Employee Cost means total emoluments paid or payable to additional employees.

However, in the case of existing business, additional employees cost shall be NIL if

- There is no increase in the Total no. of employees which means total no of employees joined during the previous year is equal to total no. of employees left during the previous year.

Example

Particular	No. of Employees
Total No. of employees as on 01 April, 2019	100
No. of employees joined during the year	20
No. of employees left during the year	20
Total No. of employees as on 31 March, 2020	100

In the above example, there is no increase in Total no. of employees hence not eligible to claim deduction in this case.

In the above example, if no. of employees joined were 30, then in that case deduction of employee cost for additional 10 employees will be available.

- Emoluments are paid otherwise than by **A/c payee cheque or account payee draft or any prescribed electronic mode (like RTGS, NEFT etc)**

Example: A Ltd incorporated on 01 April, 2019 and employed 20 employees. Total emoluments paid during the year is amounting Rs. 10 Lakhs which is paid in cash.

In the above case, deduction u/s 80-JJAA is available even if emoluments are paid in cash because A Ltd is a new entity.

What is the meaning of emoluments given in section 80-JJAA?

Emoluments means any sum paid or payable to an employee in lieu of his employment by whatever name called, but does not include—

- **Any contribution paid or payable by the employer-** To any pension fund or
 - Provident fund or
 - Any other fund for the benefit of the employee under any law for the time being in force;
- Any lump-sum payment paid or payable to an employee at the time of
 - **Termination of his service or**
 - **Superannuation or**
 - **Voluntary retirement**

What are the conditions to claim deduction u/s 80-JJAA ?

To claim the deduction under this section, following conditions needs to be satisfied :

- The assessee must having Income from the Business Head and he is liable to get his accounts audited as per the requirement of section **44AB along with report of a CA in Form 10DA.**
- It should be a new business. It **should not be formed by splitting up or reconstruction** of an existing business.
- Business is **not acquired by way of transfer from any other person.**
- Deduction should be **claimed in the income tax return.**

What are some important points of Form 10DA ?

Form 10DA is a mandatory form to be filed while claiming deduction under section 80-JJAA. Given below are some important points related to Form 10DA :

Due date of filing Form 10DA is as applicable to assessee for return filing u/s 139(1)

Form 10DA is submitted online on income tax website.

DSC is mandatory for filing Form 10DA but not with the help of EVC

What is the amount of deduction available under section 80-JJAA ?

If the assessee satisfy all the conditions then he is eligible to claim deduction as given below

30% of additional employee cost for 3 consecutive years

Example of section 80-JJAA

ABC Ltd., an existing company appoints following employees during the F.Y. 2018-19

Case	No. of employees	Date of appointment	Salary (in Rs. per person per month)
01	10	30-April-2018	25,000
02	15	01-June-2018	28,000
03	20	01-March-2019	24,500

- Case 1 : In this case, assessee is eligible to claim the deduction since additional employees were employed for more than 240 days and salary is not more than Rs. 25,000/-
- Case 2 : In this case, the assessee is not eligible to claim the deduction since amount of salary is more than Rs. 25,000/- p.m.
- Case 3 : In this case, the assessee is not eligible to claim the deduction since no. of days employed are less than 240 days.

Case	Total salary (Rs.)	Amount of deduction
01	27,50,000	(30% of 27,50,000) 8,25,000
02	42,00,000	Nil
03	4,90,000	Nil
Total Deduction		8,25,000

Frequently Asked Question

- **In case of belated return, can we claim this deduction.**

Ans. Unlike section 80-IA, 80-IB, deduction u/s 80JJAA can be claimed in case of belated return.

- **Is deduction u/s 80-JJAA specific with any state or area ?**

Ans. This deduction is not area specific deduction. This deduction is available to all assessee provided all conditions specified in this section is satisfied.

- **Is there any maximum limit or threshold limit upto which deduction can be claimed under section 80-JJAA ?**

Ans. The deduction under section 80-JJAA is 30% of additional employees cost. There is no threshold as such given in the section.

- **For how many years, we can claim deduction under this section.**

Ans. Deduction under this section can be claimed for 3 consecutive years.

CA TEJAS RATHI

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CONSTITUTIONAL VALIDITY OF GSTR-2A AND GSTR-2B?



The introduction of two auto-generated returns/ forms, namely Form GSTR-2A and Form GSTR-2B, has created huge chaos amongst the taxpayers under GST. Majorly the confusion revolves around return/ form to be taken as base for availing Input Tax Credit vis-à-vis satisfying the provisions of rule 36(4) of the CGST Rules, 2017. The department had started issuing notices to taxpayers for mismatch in ITC from GSTR 2A/2B and ITC claimed in GSTR 3B. The present article briefly explains forms GSTR-2A and GSTR-2B and also tries to clarify the base to be taken for complying with provisions of rule 36(4) of the CGST Rules.

Legal Provisions

GSTR 2A

Form GSTR 2A is a dynamic statement that is auto-generated based on the details of outward supplies furnished by the supplier in GSTR 1, GSTR 5, GSTR 6, GSTR 7, GSTR 8, IGST paid on import of Goods and supplies received from SEZ units.

GSTR 2B

Form GSTR-2B briefly bifurcates and auto-generates input tax credit available as well as not available to the taxable person after 12th of every month.

Thus, Form GSTR-2A would be continuously updated, whereas, the details available in Form GSTR-2B would be frozen at one point of time.

Section 16(2) of CGST Act, 2017

Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

[inserted by Finance Act, 2021 yet to be notified]

5[(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;]

(b) he has received the goods or services or both

(c) subject to the provisions of 2[section 41 or section 43A], the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39:

rule 36(4) of CGST Rules, 2017

Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been furnished by the suppliers under sub-section (1) of section 37 [in FORM GSTR-1 or using the invoice furnishing facility], shall not exceed 5 per cent of the eligible credit available in respect of invoices or debit notes the details of which have been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using the invoice furnishing facility

Section 42(3)

Where the input tax credit claimed by a recipient in respect of an inward supply is in excess of the tax declared by the supplier for the same supply or the outward supply is not declared by the supplier in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.

Validity of GSTR 2A and 2B

A combined reading of clause (aa) in section 16(2) along with rule 36(4) states that three important points

- Invoices/debit notes have been furnished by the supplier
- Details have been communicated to the recipient
- Input Tax Credit availed in respect of invoices/ debit notes will not exceed 105% of the eligible Input Tax Credit available in respect of invoices/ debit notes (the details of which are furnished/ filed by the supplier).

A close look into above provision clarifies that ITC is available only if the supplier files outward supplies (e.g. GSTR 1) timely and invoices have been communicated to recipient in GSTR 2A/2B. As seen above, Form GSTR-2A contains details of inward supplies and ITC and Form GSTR-2B contains details of eligible ITC. However, the provision does not explicitly specify on selecting ITC between GSTR 2A or GSTR 2B.

Here as the receipt has no control over the supplier and Receipt cannot force the Supplier what to do neither receipt has any legal mechanism of recovery of the defaulter supplier. The law cannot compel the Recipient to do the impossible, i.e., to ensure that the Supplier has filled returns and paid the tax to the Government. It is unjust to deny credit to the Recipient on failure on part of Supplier to furnish details on the same in time. It makes the recipient responsible for the actions of the supplier and imposes an unreasonable burden on a recipient who might otherwise be bonafide.

In the press releases issued the by CBIC dt. 18.10.2018, it was clarified that, furnishing of outward details in FORM GSTR-1 by the corresponding supplier(s) and the facility to view the same in FORM GSTR-2A by the recipient is in the nature of taxpayer facilitation and does not impact the ability of the taxpayer to avail ITC on self-assessment basis.

In press release issued by the CBIC dt 4.5.2018. It has been mentioned that there shall not be any automatic reversal of input tax credit from the buyer on non-payment of tax by the seller. In case of default in payment of tax by the seller, recovery shall be made from the seller. However, reversal of credit from buyer shall also be an option available with the revenue authorities to address exceptional situations like missing dealer, closure of business by the supplier or the supplier not having adequate assets etc.

In D.Y. Beathel Enterprises Vs State Tax Officer (Data Cell) (Madras High Court) (Appeal Number: W.P.(MD) Nos. 2127 of 2021) dated 24/02/2021 the department had initiated recovery proceeding against the buyers for non-deposit and non-filing of returns by the seller. The buyers submitted their replies specifically taking the stand that all the amounts payable by them had been paid to the sellers and that therefore, those sellers will have to be necessarily confronted during enquiry. Unfortunately, without involving the sellers, the impugned orders came to be passed levying the entire liability on the buyers.

The Madras High Court, considering the facts, held that if the above provisions of section 16 are complied, it can be seen therefrom that the assessee must have received the goods and the tax charged in respect of its supply, must have been actually paid to the Government either in cash or through utilization of input tax credit, admissible in respect of the said supply. Therefore, if the tax had not reached the kitty of the Government, then the liability may have to be eventually borne by one party, either the seller or the buyer. In the case on hand, the department does not appear to have taken any recovery action against the seller. When it has come out that the seller has collected tax from the purchasing dealers, the omission on the part of the seller to remit the tax in question must have been viewed very seriously and strict action ought to have been initiated against him. Thus, the impugned orders suffer from certain fundamental flaws. It has to be quashed for more reasons than one.

- a) Non-examination of sellers in the enquiry
- b) Non-initiation of recovery action against sellers in the first place

Conclusion

Summarizing the above provisions, if a particular legislation is not effective in the act itself, then how can rules sustain in the court of law. As far as the rule 36(4) is concerned, rules cannot overpower the Act. It does not empower the department to provide any restrictions on availment of ITC through rules. Similar issue of mismatch in ITC and recovery proceeding from the buyers had been initiated even in the erstwhile laws and similar favourable decision has been passed in the court of law. Hence relying on the above provisions, a taxpayer may consider availing ITC even if the invoices are not furnished by the supplier in GSTR 2A/2B. Since no clear demarcation has been made for comparing ITC with GSTR 2A and 2B, the taxpayers may at their discretion select any one for filling GSTR 3B.

CA PALAK KARANI

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DUE DATE CALENDAR FOR SEPTEMBER 2021



*Due date	Purpose	Period	Description
7 th Oct	TDS /TCS Liability Deposit	Sept'21	If any person makes a payment to the receiver, then TDS is required to be deducted at a prescribed rate and then deposited with the government.
11 th Oct	GSTR 01	Monthly (Sept' 2021)	Monthly return for outward supplies for the taxpayers having an annual aggregate turnover above INR 1.5 crore or the ones who have opted for the monthly return filing.
13 th Oct	GSTR 01 – for QRMP (Quarterly Return Monthly Payment)	Jul'21 to Sept'21	The last date to file the GSTR-1 form is October 13, 2021, for the taxpayers having an annual aggregate turnover upto INR 1.5 crore
13 th Oct	ADT-1 Filing by Companies		Form ADT-1 should be filed by the company with the registrar of companies within 15 days of the AGM in which the Auditor was appointed or reappointed as the case may be.
15 th Oct	Quarterly statement of TCS Collected for the quarter ending September 30, 2021	Jul'21 to Sept'21	The person receiving the payment has to collect tax from the person making payment and deposit thereafter with the government.
15 th Oct	1.Provident Fund (PF) Payment 2.ESI Payment	Sept'21	Provident Fund (PF) Payment for September ESI Payment for September
18 th Oct	CMP 08(Composition)	Jul'21 to Sept'21	A composition dealer will use the Form CMP-08, which is a special statement-cum-challan to declare the details or summary of his/her self-assessed tax payable for a given quarter. It also acts as a challan for making payment of tax.
20 th Oct	GSTR 3B (Turnover exceeding 5 Cr or opted to file monthly return.)	Monthly (Sept' 21)	Monthly return of inward and outward supplies.
22 nd Oct	GSTR 3B (Opted for quarterly filing as per QRMP scheme.)	Jul'21 to Sept'21	GST Challan Payment if no sufficient ITC for September (for all Quarterly Filers)
29 th Oct	AOC 4 Filing for Companies	Yearly	Form AOC 4 is used to file the financial statements for each financial year with the Registrar of Companies (ROC). In the case of consolidated financial statements, the company shall file the AOC 4 CFS.
30 th Oct	Form 8 Filing for LLP	Yearly	Form 8 is a Statement of Account and Solvency. It must depict the financial transactions undertaken during the financial year and also the financial position during the year.
30 th Oct	1.Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA/section 194-IB/section 194M in the month of September, 2021	Sept'21	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.
30 th Oct	Quarterly TCS certificate	Jul'21 to Sept'21	When a tax collector files his quarterly TCS return i.e Form 27EQ, he has to provide a TCS certificate to the purchaser of the goods. 2. Form 27D is the certificate issued for TCS returns filed.
31st Oct	Quarterly statement of TDS deposited for the quarter ending September 30, 2021	Jul'21 to Sept'21	TDS deposited for July-Sept 21
*Above due dates are subject to any changes notified by the department based on the recommendations and situations.			

CA VAISHNAVI MOHIT KABRA

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PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

ITRs on New Income Tax Portal

The Institute of Chartered Accountants of India
Akola Branch of WIRC of ICAI
Jointly with
Aurangabad & Ahmednagar Branch of WIRC of ICAI Degree

New Income tax e-filing website
e-Filing 2.0
www.incometax.gov.in

VCM on
ITRs on new income tax portal
&
special Question & Answer session

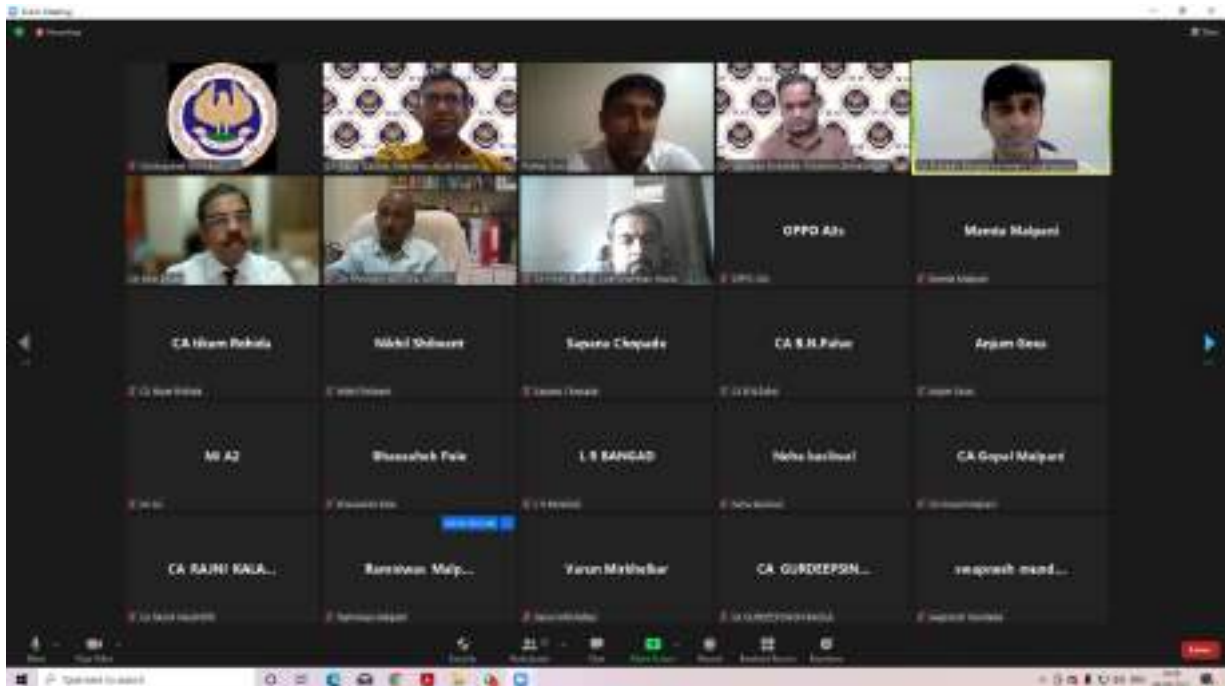
By CA Nitin Bhuta, Mumbai

- Date - 4 Sept 2021	- Timing - 4.30 PM to 6.30 PM	- Fees - Rs. 120/- (including GST)	- CPE - 2 Hrs Structured
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- Programme Coordinator -

CA Sandeep Desarda Chairman Ahmednagar Branch	CA Prakash Sami Chairman Aurangabad Branch	CA Kavya Dethia Chairman Akola Branch
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For Any Technical Assistant Contact 9970588888



Youtube Link :- <https://youtu.be/lvX3F5BMl0w>

PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

18th Foundation Day



Blood Donation



PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

Workshop On Excel



Akola Branch of WIRC of ICAI Organises
Excel Workshop
Date : 17th Sep 2021
9:30 AM to 10:00 AM (Breakfast) | 10:00 AM to 1:00 PM (Sessions)

Speaker

CA Ashish Agrawal (Session 1)
Various Excel Features Useful In Day-to-Day Practice

CA Ankit Mehta (Session 2)
Understanding Pivot Table

Rs. 236/- (Incl. of GST)

CPE : 3 hrs
Venue : ICAI Bhawan, ICAI Marg, Toshniwal Layout, Akola

REGARDS

CA. TEJINDER SINGH (CHAIRMAN) | CA. PUNEET SINGH (V.P.) | CA. JALAJ KUMAR (C.A.) | CA. JEEVAN KUMAR (C.A.) | CA. SHUBHANKAR MATHI (VOLUNTEER MEMBER)

Ganesh Festival



PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

Inauguration Of 1st ICAI Marg



Akola Branch of WIRC of ICAI

ICAI MARG INAUGURATION
by the hands of
Honourable President of ICAI

Chief Guest

CA Mihir Jankar
Hon'ble President of ICAI

Guest of Honour

CA Hresh Goda
Chairman, WIRC

Tuesday, 21st Sep 2021
10:00 AM Onwards

Highlights Of The Event

INAUGURATION OF 1ST EVER ICAI MARG

MEMBERS MEET WITH HON'BLE PRESIDENT

FELICITATION OF PAST CHAIRMAN & NEWLY QUALIFIED CA'S

Venue: ICAI Bhawan, ICAI Marg, Toshniwal Layout, Akola

REGARDS

CA. KETAN SESHAM CHAIRMAN CA. HRESH GODA VICE CHAIRMAN CA. JALAJ BAKHTI IFC & SECRETARY CA. DEEPAK AGRAWAL TREASURER & WELFARE CHAIRMAN CA. SAURASHANKAR BHATTI EXECUTIVE MEMBER



PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

Inauguration Of 1st ICAI Marg



PHOTO GALLERY OF EVENTS CONDUCTED BY AKOLA BRANCH

Workshop On Block Chain & Cryptocurrency

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
SOLAPUR BRANCH OF WIRC OF ICAI
jointly with
AKOLA & AURANGABAD BRANCH OF WIRC OF ICAI
invite you for

Virtual CPE Workshop on Block Chain & Cryptocurrency
(Specially designed for members in Industry & young Chartered Accountants)

Speakers

CA Ankit kumar Jais, Mumbai
Crypto As an Asset Class

CA Rajar Zanwar, Amravati
Understanding Blockchain & use cases

on Thursday 30.03.2021
5.00 pm to 8.00 pm

Zoom Platform | Fees : Nil

Yours In Profession

CA Rajar Deshpande
Chairman, Akola Branch

CA Manisha Nagaja
Chairperson, Solapur Branch

CA Parthaj Soni
Chairman, Aurangabad Branch

