



AKOLA BRANCH OF ICAI



E - Newsletter
for the month of

March 2020



Create *Competence* with *Ethics*
Achieve *Governance* through *Innovation*



MOTTO

**Ya esa suptesu jagarti kamam kamam Puruso nirmimanah |
Tadeva sukram tad brahma tadevamrtamucyate |
Tasminlokah sritah sarve tadu natyeti Kascan | etad vai tat |**

**य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः
तदेव शुक्रं तद् ब्रम्ह तदेवामृतमुच्यते ।
तस्मिंल्लोकाः श्रिताः सर्वे तदु नात्येदि कश्चन । एतद् वै तत् ॥**

*(That person who is awake in those that sleep,
shaping desire after desire, that, indeed, is the pure.
That is Brahmam, that indeed, is called the immortal.
In it all the worlds rest and no one ever goes beyond it.
This, verify, is that, kamam kamam: desire after desire, really objects of desire.
Even dream objects of walking consciousness are due to the Supreme Person.
Even dream consciousness is a proof of the existence of the self.
No one ever goes beyond it: of Eckhard: 'On reaching God all progress ends.')*

MISSION

**'The Indian Chartered Accountancy Profession will be the
valued Trustee of World Class Financial Competencies,
Good Governance and Competitiveness.'**



WICASA Committee

CA Jalaj Baheti

Branch - Chairman

CA Keyur Dedhia

WICASA Chairman

CA Shivam Randad

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PREFACE

The E-Newsletter of Western India Chartered Accountant Students Association (WICASA), Akola is one of the channel to reach student of Chartered Accountancy Profession to keep them updated with the latest amendments in Law and Various Acts. Its motive is to encourage students to come forward with their writing skills and actively participate in WICASA Events. The team behind this E-Newsletter have put their hard efforts for collective improvement of pursuant of these common professions. In this regards, we request you to contribute to these “Initiative of Monthly E-Newsletter” by enthusiastically providing quality materials(articles, legal updates, case law analysis, crosswords puzzles).

We believe that, with your active participation, we shall be regularly providing you the E-Newsletter on Timely Basis. Hope this E-Newsletter will be useful to you all. Let us make this initiative “both way efforts” and a grand success.

The views expressed in this E-Newsletter are of respective auditors and neither the Akola Branch of ICAI nor WICASA, Akola authenticate such views. Yet maximum efforts are put to ensure the correct and up -to-date information in the E-Newsletter.

For contributing to WICASA, Akola E-Newsletter through articles or other materials kindly contact CA Shivam Randad & Mr. Adarsh Sisodiya

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Branch Chairman's Message

Dear Students,

It gives me immense pleasure to communicate with the future of our profession through this 1st issue of Western India Chartered Accountants Student Association Newsletter of Akola Branch. The profession of Chartered Accountancy is one of the most respectable professions amongst the various other present in the field of commerce. It promises a challenging and extremely rewarding professional life. In order to survive and thrive in today's world of competition, we need to be constant learners and innovators. As a well-disciplined student of Chartered Accountancy, you are expected to be aware of the fact that to meet the challenges of the professionally competitive world, one has to continuously sharpen his skills. You have to be updated in the latest available accounting and auditing practices all throughout the world and will be required to make constant communication with each other. I, therefore, must congratulate CA. Keyur Dedhia, Chairman, Akola Branch of WICASA and the entire team of WICASA for publishing the Newsletter for the benefit of the Student Community. I expect that this news letter would generate a special sense of bonding among the students which will last for a long time and also promote networking amongst them. Lastly, I appeal to everyone to participate enthusiastically in the activities being organized by the Akola Branch of WICASA, enabling you to develop yourself as an all-round professional. Wishing you all a very enriching and intellectual reading experience.

Best Wishes

**CA Jalaj R Baheti
Chairman Akola Branch of WIRCA**



WICASA Chairman's Message

**Dear Students,
Wish you all a Happy Holi!!**

It gives me immense pleasure to extend a very warm welcome to all of you as new Chairman of WICASA 2020-21 through this newsletter. I am thankful to CA Jalaj R. Baheti, Chairman, CA Deepak Agrawal, IPC & Secretary, CA Gaurishankar N. Mantri & CA Hiren R. Jogi Executive Members of the Akola Branch of WIRC of ICAI and all my other colleagues, respected Members of ICAI, and all torch bearers of our branch for this great responsibility bestowed upon me.

Shri Swami Vivekanand, the great philosopher rightly said "Arise, Awake and Stop not till the goal is reached." Education is the basis of overall progress. Over the last 14 years of experience, it has taught us that progress is possible only, if men and women are equally well-educated. The entire purpose of education is not to restrict itself to imparting bookish knowledge only but to inculcate humanitarian values like wisdom, compassion, Courage, humility, integrity and reliability in the students.

As the financial year 2019-20 is drawing to its closer this month, we have arranged various seminars & lecture meetings to guide students about bank audit & how to face CA Exams. Further with the focus on exams mock tests are also organized at the branch. Also in the time to come various batches of ITT, Orientation, Advanced ITT and MCS will be organized at the branch. Students are requested to get maximum benefit out of this and keep yourself updated which will help you all in your articleship and in your life. Also spread this information to your friends and colleagues so that maximum benefit can be taken of the ongoing initiative.

Hope to see you all in large numbers as these all programme are purely arranged to benefit students. And, last but not least, I expect all our students to focus on their cherished goals and strive hard to accomplish them. I would just like to quote

"When Ambition exceeds Performance, the gap is called 'FRUSTRATION' and
When Performance exceeds Ambition, the overlap is called 'SUCCESS'
Bettering your own Performance is 'ACHIEVEMENT'."

Wishing all our beloved students all the very best for their studies. Be focused and stay dedicated.

**Regards,
CA. Keyur S. Dedhia
Chairman WICASA**



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CHIEF MINISTER EMPLOYMENT GENERATION PROGRAMME (CMEGP)

The Government of Maharashtra has approved the introduction of a new credit linked subsidy programme called Chief Minister Employment Generation Programme (CMEGP) for generation of employment opportunities through establishment of Micro & Small Enterprises (project cost limited to Rs. 50 lacs) in rural as well as urban areas in the state. The Scheme will be implemented and monitored by Directorate of Industries (DOI), under the administrative control of Industries Department, Government of Maharashtra. According to the said subsidy programme the quantum and nature of Financial Assistance and funding under CMEGP is shown in the table shown below,

Categories of beneficiaries under CMEGP	Beneficiary's Contribution (of project cost)	Rate of subsidy (of project cost)	
		Urban	Rural
Area (location of project/unit)			
1) General Category	10%	15%	25%
Special Category (includes SC / ST/Women/ Ex-servicemen / differently abled)	05%	25%	35%

Note:

(1) The maximum cost of the project/unit admissible under manufacturing sector is Rs.50 lakh. However, if the actual project cost is higher than the prescribed limit and the applicant seeks to become eligible under the scheme by manipulation (by reducing the cost of project) then such projects/units will not be considered.

(2) The maximum cost of the project/unit admissible under service, Agro-based/ Primary Agro processing sector, E-vehicle based goods transport and other businesses, single brand service ventures (single brand-based chains, mobile service ventures) is Rs. 10 lakhs.

(3) Beneficiary's Contribution in the project cost will be 5% to 10 % as per the Categories of Beneficiaries under CMEGP scheme and balance amount of the total project cost will be provided by Banks as term loan.

Bank Finance

- 1 The Bank will sanction loan of 90% of the project cost in case of General Category of beneficiary/institution and 95% in case of special category of the beneficiary/institution and disburse full amount suitably for setting up of the project. The term loan disbursement shall either be one-time or phase wise depending upon the nature of the project.
 - 2 Bank will finance Capital Expenditure in the form of Term Loan and Working Capital in the form of cash credit. Project can also be financed by the Bank in the form of Composite Loan consisting of Capital Expenditure and Working Capital.
 - 3 Though Banks will claim Margin Money (subsidy) based on sanction of Capital & working capital expenditure of the project, the Margin Money (subsidy) if claimed in excess, must be refunded immediately to DOI, after the final disbursement.
 - 4 Working Capital component should be utilized in such a way that at one point of stage it touches 100% limit of Cash Credit within three years of lock in period of Margin Money and not less than 75% utilization of the sanctioned limit. If it does not touch aforesaid limit, proportionate amount of the Margin Money (subsidy) is to be recovered by the Bank/Financial Institution and refunded to the DOI at the end of the third year.
- Rate of interest and repayment schedule - Normal prevailing rate of interest shall be charged. Repayment schedule may range between 3 to 7 years after an initial moratorium as may be prescribed by the concerned bank/financial institution. It has been observed that banks have been routinely insisting on credit guarantee coverage irrespective of the merits of the proposal. The proposal financed under the scheme has to be covered under Credit Guarantee Fund Trust for Micro & Small Enterprises (CGTMSE) of Govt. Of India and the State Government has collaborated with CGTMSE for the necessary coverage under the scheme.

Eligibility criteria

The scheme includes few important points which must be kept in mind viz; For project/units cost between Rs. 10 lakh to Rs.25 lakhs, the required educational criteria for the applicant is minimum 7th standard pass and for project/units above Rs.25 lakh the required educational criteria for the applicant is minimum 10th standard pass. The applicants should also preferably possess respective / relevant skills required for the project.

Assistance under the Scheme is available only for new projects/ventures.

- 2 Existing Units and units that have availed benefit under PMRY, REGP, PMEGP or any other subsidy linked scheme of Government of India or State Government and also units that have already availed Government
- 3 Subsidy under any other scheme of Government of India or State Government are not eligible under the scheme

Only one person from the family is eligible for obtaining financial assistance for setting up of projects under CMEGP. The "family" includes self and spouse.

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- 5 Any individual between 18 to 45 years of age. For Special category (including SC/ST/Women/Ex-servicemen/Differently abled) age is relaxed by 5 years.

Financial Criteria

- 1 Cost of the land should not be included in the Project cost. Cost of the ready built-up workshed / gala / workshop is admissible subject to maximum 20% of the total project cost.
- 2 Project cost will include Capital Expenditure (except cost of land) and one cycle of Working Capital. Projects without Capital Expenditure are not eligible for financing under the Scheme. Projects costing more than Rs.5 lakh, which do not require working capital, need clearance from the Regional Office or Controller of the Bank's Branch and the claims are required to be submitted with such certified copy of approval from Regional Office or Controller, as the case may be.

- 3 For Service sector & Agro based activities as specified above, new projects Work-shed/shop the maximum cost eligible is limited to 20% of total project cost whereas maximum working capital for such projects will be limited to a maximum of 30% of the total project cost.

CMEGP Portal

To implement a hassle-free CMEGP scheme the complete process is made online. A dedicated portal viz. <https://maha-cmegp.gov.in> has been developed for speedy and transparent implementation of the Scheme. The applicant must compulsorily apply on the portal only to respective implementing agencies for availing financial assistance.

The objective of the scheme is to establish 1,00,000 Micro and Small Enterprises in the next five years and achieve employment opportunities to 8-10 lakh youth in the State. The target for the first financial year 2019-20 is to establish 10,000 enterprises in the State.



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Companies (Auditor's Report) Order, 2020 (Notified on 25th February, 2020)

In supersession of the Companies (Auditor's Report) Order, 2016, The Ministry of corporate Affairs has notified the Companies (Auditor's Report) Order, 2020. CARO 2020 has inserted some new clauses and sub clauses as compare to CARO 2016.

Applicability:

CARO 2020 shall apply to every company including a foreign company as defined in clause (42) of section 2 of the Companies Act, 2013 except–

- (i) a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949 (10 of 1949);
- (ii) an insurance company as defined under the Insurance Act, 1938 (4 of 1938);
- (iii) a company licensed to operate under section 8 of the Companies Act;
- (iv) a One Person Company as defined in clause (62) of section 2 of the Companies Act and a small company as defined in clause (85) of section 2 of the Companies Act; and (v) a private limited company, not being a subsidiary or holding company of a public company, having a paid up capital and reserves and surplus not more than one crore rupees as on the balance sheet date and which does not have total borrowings exceeding one crore rupees from any bank or financial institution at any point of time during the financial year and which does not have a total revenue as disclosed in Scheduled III to the Companies Act (including revenue from discontinuing operations) exceeding ten crore rupees during the financial year as per the financial statements.

CARO 2020 has been elaborated in Part A and Part B of the article. Part A contains the newly inserted clauses and sub clauses and Part B contains comparison of CARO 2016 and CARO 2020 (some other changes made to CARO 2016).

Part A: Following new Clauses and Sub-Clauses has been added to CARO 2020

Clause no	Matter
i (a)(B)	Whether the company is maintaining proper records showing full particulars of intangible assets
i (d)	Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether therevaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;
i (e)	Whether any proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;
ii (b)	Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;
iii(a)	whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-
iii(a)(A)	The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;
iii(a)(B)	The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;
iii(e)	Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];
iii(f)	Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;
viii	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;
ix (b)	Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;
ix(d)	Whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;
ix (e)	Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;

ix (f)	Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;
xi (b)	Whether any report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government
xi (c)	Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;
xii (c)	Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;
xiv (a)	Whether the company has an internal audit system commensurate with the size and nature of its business;
xiv (b)	Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;
xvi (b)	Whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;
xvi (c)	Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria
xvi (d)	Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;
Xvii	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;
xviii	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;
Xix	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
xx (a)	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;
xx (b)	Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;
Xxi	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.

Part B: Clause wise comparison of changed clauses between CARO 2016 and CARO 2020

CARO 2016		CARO 2020		NATURE OF CHANGE
Clause no	Matter	Clause no	Matter	
i (c)	Whether the title deeds of immovable properties are held in the name of the company. If not, provide the details thereof;	i (c)	Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof	Clarification given for Non-Disclosure of Properties taken on Lease by the Lessee
ii	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether any material discrepancies were noticed and if so, whether they have been properly dealt with in the books of account;	ii (a)	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;	Auditor has to specifically comment on coverage and procedure adopted. Also Materiality has been defined as 10% or more in each class of Inventory
(a)	Whether the terms and conditions of the grant of such loans are not prejudicial to the company's interest;	(b)	Whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;	Investment, Guarantee & Security Given has been covered now
v	In case, the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable, have been complied with? If not, the nature of such contraventions be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	v	In respect of deposits accepted by the company or amounts which are deemed to be deposits , whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not;	Reporting on Deemed Deposits covered now
viii	Whether the company has defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders? If yes, the period and the amount of default to be reported (in case of defaults to banks, financial institutions, and Government, lender wise details to be provided).	ix (a)	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender , if yes, the period and the amount of default to be reported in the format given	Word Any Lender has been substituted in place of financial institution, bank, Government or dues to debenture holders
-	-	ix (c)	Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;	Term Loan removed from Old Clause ix and added here in form of Sub Clause

ix	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;	x (a)	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;	Term Loan removed from here and covered in Para ix (c)
-	-	x (b)	Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	Shifted from Clause xiv of CARO 2016 to Clause x(b) of CARO 2020
x	Whether any fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year; If yes, the nature and the amount involved is to be indicated;	xi (a)	Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;	Word by its officers or employees has been removed
xi	Whether managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act? If not, state the amount involved and step taken by the company for securing refund of the same;	-	-	Clause Deleted
xiv	Whether the company has made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and if so, as to whether the requirement of section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised. If not, provide the details in respect of the amount involved and nature of non-compliance;	-	-	Shifted to Clause x(b) of CARO 2020 from Clause xiv of CARO 2016

Due Dates Chart

DUE DATES	DESCRIPTION	FORMS/SECTION
07.03.2020	The due date for the generation of Challan for the tax collected or deducted for February 2020 for TDS or TCS.	TDS/TCS (Liability Desposition)
11.03.2020	The last date to file GSTR-1 form is March 11, 2020, for the taxpayers having an annual aggregate turnover above INR 1.5 crore or the ones who have opted for monthly return filing.	GSTR 1
15.03.2020	The due date of payment of Advance Tax (Fourth Installment) for the assessment year 2020-21.	Advance Tax (4th Installment)
15.03.2020	The due date for the payment of the whole amount of Advance Tax for AY 2020-21 not for those under Section 44AD/44ADA regarding presumptive scheme.	Advance Tax (Section 44AD/44ADA)
20.03.2020	GSTR 3B for month of January 2020 should be furnished by March 20, 2020 for all states & UTs by taxpayers having annual turnover of INR 5 cr & above in the previous financial year.	GSTR-3B
22.03.2020	GSTR 3B for month February 2020 should be furnished by March 22, 2020 for all the taxpayers with an annual gross of less than 5 cr from the defined 15 states/UTs.	GSTR-3B
31.03.2020	GSTR 9 due dates extended for taxpayers decided by the government of India. The revised due dates are fixed at 31st March 2020 for FY 2018-19	GSTR 9*
31.03.2020	GSTR 9A due dates extended for taxpayers decided by the government of India. The revised due dates are fixed at 31st March 2020 for FY 2018-19	GSTR 9A*
31.03.2020	GSTR 9C due dates extended for taxpayers decided by the government of India. The revised due dates are fixed at 31st March 2020 for FY 2018-19	GSTR 9C*
31.03.2020	The due date for linking Aadhaar Number and PAN Number under the form 3CEAD for the previous year 2018-19.	Form 3CEAD (Aadhaar and PAN link)
31.03.2020	The due date for filing Income Tax Return for the previous year 2018-19 by Resident in India Entity but only if it is not obliged to pay under section 286(2) or any other registered cases.	ITR (PY 2018-19)
31.03.2020	The due date for filing Professional Tax Return for the period 2019-20	PTRC

* Subject to any further notification in this regard

Events in Pictures



Branch Committee



WICASA New Committee



Akola Branch Won Second Best Branch of WIRC in Mini Branch Category



WICASA Committee Winning Highly Commendable WICASA Award