



# ICAI NAGPUR BRANCH (WIRC)

**MONTHLY E-NEWSLETTER  
APRIL 2024**

**The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)  
Email: [nagpur@icai.org](mailto:nagpur@icai.org) | Website : [www.nagpuricai.org](http://www.nagpuricai.org)**

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## Chairman's Message



April is one of the busiest months for our profession as there are many professional commitments to be completed in this month. Most of the members are involved in Statutory Bank branch audit as well there are various due dates for tax payments & filings in the month of April. Keeping these in mind, branch has organized Panel Discussion on Practical Guide to Bank Branch Audit, members of Nagpur Branch for various professional assignments. In the panel discussion a blend of seasoned panelist representing all section and age groups of our profession discussed various issues including increasing the awareness amongst the clients about the value of services.

Branch had organized various programmes during the month of April for members and students. Interactive Meet of Chartered Accounts, CMI and CS with Shri Nitinji Gadkari, Minister of Road Transport and Highways of India which was attended by

more than 700 members. Organised Seminar on Appeal Procedure before CIT (Appeals). CA (Adv) Ram Heda detailed explained on Appeal Procedure before CIT (Appeals), Series on Indian Accounting Standards (IND AS) was organised in which CA Rishi Loya deliberated that Indian Accounting Standards (Ind AS) represent a set of principles-based accounting standards that are largely converged with the International Financial Reporting Standards (IFRS), aligning India's accounting practices with global best practice. Seminar on Custom Documentation & Exim Procedures was organised CA Aamir Patel, deliberated on the topic, Custom can be traced back to the Latin verb consuescere, meaning "to accustom," in other words "to get used to." Custom can also describe something that you order made just the way you want it.

We themed as "NEST" - Networking, Entrepreneurship, Standards and Technology

## Chairman's Message

collectively of Nagpur branch for this year. Organised Past Chairman Meet with Managing Committee Members, branch is sharing the experience & words of wisdom of Past Chairmen of Nagpur Branch regarding ways and means to follow the same.

I wish to express my gratitude to the contributors of April 2024 edition of the newsletter namely- CA. Abhiram Deshmukh, CA. Ram Heda, CA Renuka Borole.

We could not have been able to roll down the

newsletter and make it engaging without the contribution of them all. I take this opportunity to sincerely wish all of you good health, safety and Prosperity at all times.

With kind regards  
CA. Akshay V Gulhane  
Chairman 2024-25

## Joint Editor's Message



Dear Professional Colleagues,

Learning is a part of life that teaches us the lessons in manifolds.

It is a matter of pride that every time when the Conferences and Webinars are organized then the maximum participation of CA Members is seen indicating their inclination towards learning. Their keen interest and zeal is manifested into their actions. The purpose of organizing the various events for its CA members is to keep them updated with the latest knowledge so that they can execute their tasks with excellence.

To help in our success, ICAI Nagpur Branch, too, takes efforts by publishing monthly Newsletter consisting of Articles on various issues concerning our profession. The current issue of Newsletter contains topics on Direct Tax International

Taxation shared by CA. Abhiram Deshmukh, Recent Judicial Pronouncements in Tax Laws under writ Jurisdiction by High Courts shared by CA. Ram Deepak Heda, Advocate, Bombay High Court, Tax Deducted at Source (TDS) under Goods and Service Tax shared by CA. Renuka Borole As evident, all the topics above will help us in advising our clients in critical issues and how to tackle the challenges to minimize the complications.

I wish all the best to every CA for their future endeavors!

Keep Learning!

Happy Reading!  
CA Shweta Telang  
Joint Editor

## Professional Enrichment



### DIRECT TAX- International Taxation

CA. Abhiram Deshmukh

The article tries to provide a snapshot with respect to withholding of taxes in India on payments to nonresidents in cases of Royalty or Fees for Technical services.

Factors determining deductibility of Tax.

In cases of payments made to nonresidents, tax deductibility will be governed by Section 195. Under section 195, tax is to be deducted if the amount so paid is taxable in India. Taxability of the payment is determined by Sections 4, 5 and 9. Under Section 9 taxability of nonresident in India is established if income is received in India or if it is deemed to be received in India or accrued in India or deemed to accrue or arise in India. Income is deemed to accrue or arise in India in case the nonresident derives it through or from a business connection (Section 9(1)(i)) in India or the Income is of the nature of Royalty (Section 9(1)(vi) or Fees for Technical services (Section 9(1)(vii)).

“For Income to be through or from a business connection in India the person in India should have an authority to conclude contracts on

behalf of the nonresident or person in India should habitually secure orders for nonresident. Also, such a person should work mainly or wholly on behalf of the nonresident.”

For Income in the nature of Royalty of a nonresident to be taxed in India, the services for which payment is made by the resident to the nonresident should be used in India. Royalty is defined in Explanation 2 to section 9(1)(vi) as

“For the purposes of this clause, "royalty" means consideration (including any lump sum consideration but excluding any consideration which would be the income of the recipient chargeable under the head "Capital gains") for –

- (i) the transfer of all or any rights (including the granting of a licence) in respect of a patent, invention, model, design, secret formula or process or trademark or similar property.

## Professional Enrichment

- (ii) the imparting of any information concerning the working of, or the use of, a patent, invention, model, design, secret formula or process or trademark or similar property.
- (iii) the use of any patent, invention, model, design, secret formula or process or trademark or similar property.
- (iv) the imparting of any information concerning technical, industrial, commercial or scientific knowledge, experience or skill;
- (iva) the use or right to use any industrial, commercial or scientific equipment but not including the amounts referred to in section 44BB;
- (v) the transfer of all or any rights (including the granting of a licence) in respect of any copyright, literary, artistic or scientific work including films or video tapes for use in connection with television or tapes for use in connection with radio broadcasting 11[, but not including consideration for the sale, distribution or exhibition of cinematographic films]; or
- (vi) the rendering of any services in connection with the activities referred to in sub-clauses (i) to (iv), (iva) and (v)."

Explanation 4 to section 9(1)(vi) makes

clarification and reads as under

For removal of doubts, it is hereby clarified that the transfer of all or any rights in respect of any right property or information includes and has always Included transfer of all or any right for use or right to use a computer software (including granting of a license) irrespective of the medium through which such right is transferred.

For Income in the nature of Fees for Technical Services of a nonresident to be taxed in India the services for which payment is made by the resident to the nonresident should be used in India. Fees for Technical Services Fees for Technical Services Fees for Technical Services is defined in Explanation 2 to section 9(1)(vii) as

"For the purposes of this clause, "fees for technical services" means any consideration (including any lump sum consideration) for the rendering of any managerial, technical or consultancy services (including the provision of services of technical or other personnel) but does not include consideration for any construction, assembly, mining or like project undertaken by the recipient or consideration which would be income of the recipient chargeable under the head "Salaries";"

If the Income is taxable in India as per the provisions of the Act, then nonresident can access the treaty, entered into by the state of his residency and India if he produces a Tax residency certificate from the Government of the state of his residency. In case where the country of his residence has ratified Multilat-

## Professional Enrichment

eral Instrument (MLI) with India, access to treaty benefits is possible only when Principal purpose test (PPT) and Simplified limitation of benefit (SLOB) are satisfied.

As per the treaty the Income can be characterized as Business Income, Royalty or Fees for Technical/Included Services. Where the nonresident has a PE then Article on business Profits (and not the other articles like Royalty and FTS) shall apply and such income is effectively connected to PE. If there is no PE, then the income can be characterized as Royalty or Fees for Technical/Included Services and the taxability will be as under:-

- I) If characterized as Business Income, taxability is based on permanent establishment in India. If there is PE in India, then income attributable to PE is taxed in India if no PE, then Business Income is not taxable in India.
- ii) If characterized as Royalty or Fees for Technical services, then taxing is as per rights decided by the states in respective clauses in the treaty.

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### INVITATION FOR ARTICLES FOR NEWSLETTER

"The pen is mightier than the sword"  
by Glancey Jonathan

The Newsletter Committee of Nagpur Branch of WIRC of ICAI is inviting articles for its Newsletter.

**Submission Guidelines:** The articles have to be submitted by the 5th of the month to the following email-id : [ [nagpur@icai.org](mailto:nagpur@icai.org) ]. There is a strict plagiarism check and the articles which are not adhering to the prescribed standards are not published in the newsletter. Illustrations are strongly encouraged to illustrate and emphasize your message. Article can be written by one person or jointly but not more than 2 on a single article. A passport size picture of the writer/ writers should be attached with the article along with their Name and Email ID.

We welcome your efforts and hope you would make the best use of the open platform.



## Professional Enrichment



### Recent Judicial Pronouncements in Tax Laws under writ Jurisdiction by High Courts

#### CA. Ram Deepak Heda, Advocate, Bombay High Court

- 1. Order passed u/s 148A(d) for bogus purchases just by referring the information received from the DG GST, without application of own mind independently, is not valid.**

KEC International Ltd vs The Union of India through The Secretary

The Bombay High Court in a recent judgement has quashed the Income Tax reassessment notices as it was issued merely based on information received from the Directorate General of Goods and Service Tax (GST). The court stated that the AO is only referring to the information received from the Directorate General of GST and there is absolutely nothing to indicate that he independently applied his mind to the material received or that he has analysed the response from Petitioner with the material received, which reflects total non-

application of mind. The court quashed the order and remanded the matter for de-novo consideration.

- 2. Proceedings u/s 74 of GST Act not to be initiated against Purchaser for Non-Deposit by Supplier**

Subhash Singh vs Deputy Commissioner :  
Uttarakhand High Court

In a landmark decision, a Division Bench of the Uttarakhand High Court has ruled that purchasers of goods cannot be subjected to proceedings under Section 74 of the Goods and Services Tax (GST) Act due to the supplier's failure to deposit GST. The case involved Singh, a trader in iron scrap and waste, who purchased goods with valid invoices and paid GST through banking channels. Singh claimed Input

## Professional Enrichment

Tax Credit (ITC) for the period from April 2021 to March 2022 based on these transactions. However, the SGST department denied his ITC claim because Singh's supplier had not filed their GST returns.

The High Court, led by Chief Justice Ritu Bahri and Justice Rakesh Thapilyal, emphasized that Singh had met all the necessary conditions to claim ITC. He had valid invoices, made GST payments through banking channels, and maintained proper records. The Court further noted that it was the supplier's responsibility to file their returns. As a result, the Court held that no proceedings should be initiated against Singh for the supplier's non-compliance.

### **3. The appellate authority empowered to condone delay beyond one month from prescribed period of limitation under Section 107 (4) of WBGST Act.**

Mukul Islam vs Assistant Commissioner of Revenue : Calcutta High Court

The Calcutta High Court recently confirmed the appellate authority's discretion to condone delays beyond one month from the prescribed limitation period under Section 107(4) of the West Bengal Goods and Services Tax Act, 2017 (WBGST Act). This affirmation came in response to

a writ petition challenging the appellate authority's decision not to condone a delay in filing an appeal under Section 107. The petitioner, dissatisfied with a determination under Section 73 of the WBGST Act, filed the appeal after the expiration of the limitation period and submitted an application under Section 5 of the Limitation Act, 1963, seeking condonation of delay. Despite objections from the State respondents that such condonation was beyond the statutory framework, Justice Raja Basu Chowdhury emphasized that the appellate authority retains the discretionary power to consider delays beyond one month under Section 107(4) of the WBGST Act, as the Act does not explicitly exclude the application of Section 5 of the Limitation Act, 1963 in this context.

### **4. Stay petition against assessment order expedited by Kerala High Court for to ensure a fair hearing.**

Sea Pride Fuels Vs Income Tax Officer : Kerala High Court

The Kerala High Court has directed the Income Tax Department to consider a stay petition for coercive recovery against an assessment order. The court directed the department to ensure a fair hearing for the petitioner before reaching a decision on the stay petition and mandated that it be

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completed within two months from the date of receipt of a copy of the judgement. As per the court order, all further proceedings based on the original assessment order will be put on hold until the department issues a decision on the stay petition.

- 5. The reopening of assessment by notice merely based on a change of opinion of the AO which does not constitute justification and/or reasons to believe that income chargeable to tax has escaped assessment, is not valid.**

Upesi Ventures Ltd vs The Assistant Commissioner of Income Tax : Bombay High Court

The Bombay High Court recently quashed a reassessment notice under the Income Tax Act, 1961 concerning non-convertible debts (NCDs), citing no change in the opening and closing stock. The court determined that the reassessment was prompted solely by a change in the Assessing Officer's opinion from the initial assessment, which it deemed insufficient grounds to justify that taxable income had escaped assessment. It emphasized that queries raised during assessment, once responded to by the assessee, are considered addressed, even if not explicitly detailed in the assessment order. As such the impugned notice was quashed and set

aside.

- 6. A fresh show cause notice shall be issued if the impugned order raises an issue which was not previously raised in the show cause notice.**

Annam Rajasekher Bindu vs The Income Tax Officer : Madras High Court

In a recent ruling, the Madras High Court determined that a new Show Cause Notice (SCN) under Section 148 of the Income Tax Act, 1961 should be issued specifically for issues not previously addressed. The court directed the tax department to issue a fresh order under Section 148A(d) after duly considering the response of the assessee. It underscored that the impugned order raised an issue not included in the original SCN, necessitating a new notice to comprehensively address all relevant matters that warrant scrutiny under Section 148 of the Income Tax Act. Furthermore, the court instructed the first respondent to issue a revised order under Section 148A(b) of the Act, providing the petitioner with a reasonable opportunity to respond within a maximum period of three months from the date of receipt of the court's order.

- 7. Authorities must follow proper procedures and provide clear justifications**

## Professional Enrichment

### **before cancelling a GST registration retrospectively**

NK Industries Through its Partner Mr. Neeraj Katyal Vs Commissioner of Delhi Goods and Service Tax : Delhi High Court

In the case involving N.K Industries, its GST registration was cancelled retroactively due to discrepancies in bank account details provided during registration. The initial Show Cause Notice issued by the respondents failed to mention the possibility of retrospective cancellation, denying the petitioner a fair opportunity to respond adequately. The petitioner argued that the retrospective cancellation was unwarranted and caused undue hardship, also indicating their cessation of business interest.

The respondents justified the cancellation based on the incorrect bank account details submitted. The division bench of the court observed that retroactive cancellation of GST registration requires proper justification and procedural fairness, including adequate opportunity for objection. Stressing the importance of a clear and comprehensive Show Cause Notice outlining all potential consequences, including retrospective measures, the court modified the cancellation order. It directed that the registration

cancellation take effect from the date of the Show Cause Notice issuance onward, rather than retrospectively.

### **8. Order based on the mismatch between the GSTR-1 and GSTR-3B returns set aside without the Pre-deposit condition.**

Mr. Hajabandenawas vs The State Tax Officer : Madras High Court

The case involved a discrepancy between the petitioner's GSTR-1 and GSTR-3B returns, leading the department to issue an order under Section 73 of the Central GST/Tamil Nadu GST Act. The petitioner asserted that the first respondent did not properly consider the submitted information. After reviewing both sides, the Court set aside the order due to the identified mismatch and remanded the case for reconsideration. The petitioner is directed to submit all necessary documents within two weeks. The first respondent is instructed to issue a new order based on the merits and in accordance with the law within four weeks of receiving the Court's directive.

### **9. Retrospective Cancellation of GST Registration Should be based on Objective Criteria, Not merely Non-Filing of Returns as it Affects ITC for Customers**

## Professional Enrichment



### Tax Deducted at Source (TDS) under Goods and Service Tax

#### CA. Renuka Borole

Certainly! The concept of Tax Deducted at Source (TDS) under Goods and Service Tax (GST) regime in India is designed to facilitate and streamline tax collection, ensuring compliance and improving tax administration. Thus, on the same line TDS under Income Tax Act, The Government has come up with the concept of TDS under GST with effect from 1<sup>st</sup> October 2018 to collect tax based on certain percentage on the amount payable by the receiver on goods / service.

The provisions pertaining to TDS under GST are given Section 51 of the CGST Act to be read with CGST Rule 66.

1. Section 51 of CGST Act, 2017:

This Section mandates certain specified persons to deduct tax at the source when making payments to suppliers of taxable goods or services.

2. CGST Rule 66:

This rule provides the procedural aspect and compliance requirements related to TDS under GST.

#### Key Provisions:

1. **Who is Liable to Deduct TDS (Deductors):**

- A Department or establishment of Central or State Government.
- Local Authorities.
- Any Government Agencies
- An authority or a board or any other body which has been set up by Parliament or by State Legislature or by a government, with 51% equity (control) owned by the government.
- A Society established by the Central or any State Government or a Local Authority and the Society is registered under the Societies Registration Act, 1860.
- Public Sector Undertakings.
- Such persons or categories of persons as may be notified by the government on recommendations of the council.

## Professional Enrichment

### 2. Threshold Limit:

TDS to be deducted if the total value of supply under a contract exceeds ₹2,50,000, excluding GST.

(Note: If the contract value includes supply of both taxable supply and exempted supply then, the deduction will be made on the total amount of taxable supply provided the contract value of taxable supply is more than ₹2,50,000)

### 3. Rate of TDS:

The Rate of TDS is 2%, which is 1% CGST and 1% SGST / UTGST, or 2% IGST in the case of inter-state supplies.

### 4. Determination of Value of Supply:

TDS need to be deducted on Net Amount i.e., Taxable Amount excluding Taxes indicated on the Invoice. (This means TDS shall not be deducted on GST Component)

### 5. Time of Deduction:

TDS is required to be deducted at the time of Making Payment to the Supplier.

### 6. Payment of TDS:

The amount deducted as TDS should be deposited to the credit of the Government within 10 days after the end of the month in which such deduction is made.

### 7. Return Filing:

The deductor needs to file a return in Form GSTR 7 by the 10<sup>th</sup> of the following month in which TDS is deducted.

The details of the TDS deducted will be reflected in Form GSTR 7A of the deductee on the basis the GSTR -7 filed by the deductor.

### 8. TDS Certificate:

The deductor is required to furnish TDS Certificate to the deductee within 5 days of crediting the TDS to the Government, Failure to issue the certificate can attract a late fee.

### 9. Benefit of TDS to the Deductee (Supplier):

After filing of GSTR 7 by the deductor TDS will get reflected in GSTR 7A of the deductee. Then deductee needs to accept the TDS reflected and file the his/her return. After filing this return TDS amount gets credited in their electronic cash ledger and deductee may use it for the payment of other taxes by offsetting liability in GSTR 3B.

### 10. Penalties for not complying with TDS provisions:

- If TDS not Deducted: Interest to be paid @ 18% along with the TDS.
- TDS certificate has not been issued or delayed beyond 5 days: A late

## Professional Enrichment

fees of ₹100 per day will be charged (Subject to a maximum of ₹5000/- in each Act.)

- TDS is deducted but not paid to government or paid after the 10<sup>th</sup> of the following month: Interest is to be paid @ 18% along with the TDS, calculated beginning from the next day of the return filing due date till the date of actual payment.
- Late filing of TDS return: A late fees of ₹ 100 per day of delay will be charged (Subject to a maximum of ₹ 5000/- in each Act.)

### 11. Refund:

The deductor may claim refund of any excess amount deducted and paid to the government, However, if the deducted amount has already been added to the electronic cash ledger of the deductee, then deductor will not be eligible to claim the Refund. Deductee can claim the refund of tax as per refund provisions of the Act.

### 12. Non-Applicability of TDS:

- Contract Value of Total Taxable Supply is less than or equal to ₹2,50,000
- Receipt of goods and services which are exempted under GST Act
- Contracts related to supply of

Goods on which GST is not leviable. Like Petrol, Diesel, Petroleum, Natural Gas, etc.

- All activities which are neither treated as supply of goods nor supply of services as per schedule III of the CGST / SGST Acts 2017, irrespective of the value.
- In case where the payment relates to tax invoice that has been issued before 1<sup>st</sup> October 2018.
- Where the tax is to be paid on Reverse Charge by the recipient.
- Where the payments made to unregistered suppliers.
- Where the location of the supplier and place of supply is different from the state of registration of the recipient.

### Conclusion

The TDS mechanism under GST not only ensure tax compliance and revenue collection for the government but also provides a systematic approach for deductor and deductee to manage their tax liabilities efficiently, by following the outlined process, both parties can ensure smooth and compliant operations within the GST framework.

## Professional Enrichment

MUKESH KUMAR SINGH vs COMMISSIONER OF DELHI GST: Delhi High Court

In a significant ruling, the High Court of Delhi has set a precedent clarifying the criteria for retrospective cancellation of GST registrations. The court emphasized the necessity of objective grounds rather than solely relying on non-filing of returns, noting the substantial impact such cancellations can have on Input Tax Credit (ITC) for customers.

The court scrutinized the procedural aspects of the SCN and the subsequent cancellation order, identifying deficiencies in reasoning and procedural fairness. The division bench of Justice Sanjeev Sachdeva and Justice Ravinder Dudeja modified the cancellation, setting its effective date as August 18, 2021, the date of the SCN.

- 10. Order Passed by Commissioner without considering Detailed Reply in Merits quashed and set aside  
BAGGA LINK MOTORS LIMITED vs COMMISSIONER STATE**

**GOODS AND SERVICES TAX  
DELHI : Delhi High Court**

The Delhi High Court recently overturned a substantial tax demand of Rs. 10.4 crore against Bagga Link Motors Limited, highlighting procedural deficiencies in the Commissioner's handling of the case under the Central Goods and Services Tax (CGST) Act, 2017. The Court criticized the Commissioner for inadequately considering the petitioner's comprehensive response to the Show Cause Notice (SCN), which included detailed rebuttals and supporting documents. Despite the petitioner's efforts to address all allegations, the Commissioner deemed the reply incomplete and unsupported, failing to seek further clarification or additional documents. This procedural lapse led the Court to set aside the tax demand and remand the case for fresh adjudication, stressing the importance of administrative authorities diligently considering and addressing submissions before making determinations in tax disputes.



## Glimpses of Past Events - Circulars/Activity

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

### A PANEL DISCUSSION ON PRACTICAL GUIDE TO BANK BRANCH AUDIT

Day & Date: Monday, 1st April, 2024 | Time : 6:00 pm to 8:00 pm  
Venue : ICAI Bhawan, Dhantoli, Nagpur

**CA. Ashish Badge**  
Panelist

**CA. Charudutt Marathe**  
Panelist

Registration link - <https://nagpuricai.org/upcoming-events.php>  
Program will be followed by Refreshment

**Your's In-Profession**

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

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Panel Discussion on  
Practical Guide to Bank Branch Audit



Seminar on  
Appeal Procedure Before CIT (Appeals)

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

### SEMINAR ON APPEAL PROCEDURE BEFORE CIT (APPEALS)

Day & Date: Monday, 15th April, 2024 | Time : 6:00 pm to 8:00 pm  
Venue : ICAI Bhawan, Dhantoli, Nagpur | CPE Credit: 02 Hours

**Speaker: CA (Adv) Ram Heda**

Registration Fees: Rs. 200/- + GST  
Registration link - <https://nagpuricai.org/upcoming-events.php>  
Program will be followed by Refreshment.

**Your's In-Profession**

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## Glimpses of Past Events - Circulars/Activity

**The Institute of Chartered Accountants of India**  
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### Series on INDIAN ACCOUNTING STANDARDS (Ind AS)

Day & Date: Saturday, 20th April 2024 | Time: 6:00 pm to 8:00 pm  
Venue: ICAI Bhawan, Dhantoli, Nagpur | CPE Credit: 02 Hours

**Speaker:** CA. Rishi Loya

**Topic for 1st Series:**

<b>Ind AS 101:</b> First-time Adoption of Indian Accounting Standards	<b>Ind AS 115:</b> Revenue from Contracts with Customers	<b>Ind AS 116:</b> Leases
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Registration Fees: Rs. 200/- + GST  
Registration link - <https://nagpuricai.org/upcoming-events.php>  
Program will be followed by Refreshment.

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Series on  
Ind As



Fellowship Meet  
Holi Milan

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

### Workshop on STRESS MANAGEMENT

Day & Date: Sunday, 21st April, 2024 | Time: 9:30 am to 11:30 am  
Venue: ICAI Bhawan, Dhantoli, Nagpur

**Speaker:**  
Dr. Bhushan Kumar Upadhyay IPS (RETD)  
(EX DGP and Commandant General)

**Meditation and Yoga is the key to have a healthier and happier you.**

**Learn how to live a new, calm and creative yourself with live demonstration to get relief from stress by implementing breathing and mind management techniques from the maestro himself.**

Program will be preceded by Refreshment  
Registration link - <https://nagpuricai.org/upcoming-events.php>

**Your's In-Profession**

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## Glimpses of Past Events - Circulars/Activity

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

### SEMINAR ON CUSTOM DOCUMENTATION & EXIM PROCEDURES

Day & Date: Tuesday, 23rd April, 2024 | Time: 6:00 pm to 8:00 pm  
Venue: ICAI Bhawan, Dhantoli, Nagpur | CPE Credit: 02 Hours

Speaker: CA. Aamir Patel

Registration Fees: Rs. 200/- + GST  
Registration link - <https://nagpuricai.org/upcoming-events.php>  
Program will be followed by Refreshment.

**Your's in-Profession**

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

\*ICAI Bhawan\*, 20/1, Dhantoli, Nagpur-32. Ph.: 2443968, 2441196. E-mail: nagpur@icai.org / Website: www.nagpuricai.org



Seminar on  
Custom Documentation & Exim Procedures

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

**ICAI Nagpur Branch (WIRC), is expanding the network of  
New Faculties for (ICITSS & AICITSS)**

**Faculty Criteria for Course on Information Technology - ICITSS (ITT)**

CA with D.I.S.A. (ICAI) having minimum 2 years' experience in Information Technology related fields  
M. Tech (CS/IT) or MCA or M.Sc. (CS/IT) or B.E./B.Tech. (CS/IT) or MBA (IT) or 'B' Level Certification in Computer Application from DOEACC or M. Sc./ M. Com with at least 1 year PG Diploma in Computer Applications and minimum of 2 years teaching/ Information Technology related experience.

**Faculty Honorarium**

The Board of Studies has fixed honorarium for Faculties of ICITSS Honorarium per Hour: Rs. 700.00

**Faculty Criteria for Course on Advance Information Technology - AICITSS (AITT)**

CA with D.I.S.A. (ICAI) having minimum 2 years' experience in Information Technology related fields  
M. Tech (CS/IT) or MCA or M.Sc. (CS/IT) or B.E. / B. Tech. (CS/IT) or MBA (IT) or 'B' Level Certification in Computer Application from DOEACC or M. Sc./ M. Com with at least 1 year PG Diploma in Computer Applications and minimum of 2 years teaching/ Information Technology related experience.

**Faculty Honorarium**

The Board of Studies has fixed honorarium for Faculties of ICITSS Honorarium per Hour: Rs. 750.00

**Submit your resume alongwith 2 minutes video on concerned subject on nagpur@icai.org**

**Your's in-Profession**

CA. Akshay V Gulhane Chairman 98811 64000	CA. Dinesh Rathi Vice Chairman 98225 09433	CA. Swaroopa Wazalwar Secretary 98906 73268	CA. Deepak Jethwani Treasurer 98230 51543	CA. Trupti Bhattad WICASA Chairperson 99702 85072
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## Glimpses of Past Events - Circulars/Activity

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

**BANK BRANCH AUDIT HELP DESK - 2024**

<b>RBI Master Circular</b> CA. Makarand Joshi 98222 02332 CA. Mahesh Rathi 93731 03736	<b>LFAR</b> CA. Yash Verma 94221 10262 CA. Arpan Lohiya 94207 07533	<b>Business Advances</b> CA. Julfesh Shah 98230 96540 CA. Manish Ojha 98222 00989
<b>Agricultural Advances</b> CA. Amol Kanthe 98503 37283 CA. V. Suresh 98231 23459	<b>NPA Classification</b> CA. Ashish Badge 98225 67490 CA. Amarjeet Singh Sandhu 98229 32170	<b>Retail Advances</b> CA. Sameer Wazalwar 98900 02369 CA. Vinod Batra 93731 07252
<b>Restructured Accounts</b> CA. Nitin Sarda 99224 36191 CA. Rahul Gupta 98233 88836	<b>Forex Transactions</b> CA. Aniruddha Shewai 98222 00872 CA. Sachin Luthra 98230 35129	<b>Audit Report / MOC</b> CA. Ashwini Agrawal 98231 62968 CA. Nitin Alshi 79723 17958
<b>CBS Environment</b> CA. Charudatt Marathe 93714 32369 CA. Ninad Nandgaonkar 98224 68560	<b>Audit Planning &amp; Documentation</b> CA. Abhijit Kelkar 94221 26890 CA. Swapnil Agrawal 93714 55299	<b>Balance Sheet/P&amp;L Account</b> CA. Abhiram Deshmukh 99229 03732 CA. Rushikesh Deshpande 98222 42490
<b>Certificates</b> CA. Pankaj Kher 94221 13060 CA. Vishal Nabha 98225 74490	<b>GST</b> CA. Jai Poptani 99234 21606 CA. Preetam Batra 96895 81000	

**Your's in-Profession**

CA. Akshay V Gulhane Chairman 98811 64000	CA. Dinesh Rathi Vice Chairman 98225 09433	CA. Swaroopa Wazalwar Secretary 98906 73268	CA. Deepak Jethwani Treasurer 98230 51543
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			CA. Trupti Bhattad WICASA Chairperson 99702 85072
			CA. Abhijit Kelkar RCM 94221 26890

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**Invitation for Participation**  
**59<sup>th</sup> Campus Placement Programme**  
For Newly Qualified Chartered Accountants  
February - March, 2024

Organised by  
**Committee for Members in Industry & Business (CMI&B)**  
The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)



Past Chairmen Meet

## WICASA Activities - APRIL 2024

Sr. No	Date	Programme Type	Topics	Speakers
1	01/04/2024 To 15/04/2024	WICASA	Mock Test Series Round – 2 CA Intermediate/ CA Final May 2024 Exam  <ol style="list-style-type: none"> <li>1. Final Paper-1 : Financial Reporting</li> <li>2. Intermediate Paper-1 : Advance Accounting</li> <li>3. Final Paper-2 : Advance Financial Management</li> <li>4. Intermediate Paper-2 : Corporate and other Laws</li> <li>5. Final Paper-3 : Advance Auditing, Assurance and Professional Ethics</li> <li>6. Intermediate Paper-3: Taxation</li> <li>7. Final Paper-4 : Direct Tax Laws and International Taxation</li> <li>8. Intermediate Paper-4 : Cost and Management Accounting</li> <li>9. Final Paper-5 : Indirect Tax Laws</li> <li>10. Intermediate Paper-5 : Auditing and Ethics</li> <li>11. Final Paper-6 : Integrated Business Solutions</li> <li>12. Intermediate Paper-6 : Financial Management &amp; Strategic Management</li> </ol>	--
2	18 /04/2024	WICASA	One Day Revision for CA Intermediate Topic: Strategic Management	Speaker: CA. Mohnish Vora
3	20 /04/2024	WICASA	One Day Revision for CA Intermediate Topic: Audit	Speaker: CA. Gauri Mitkari
25	21 /04/2024	WICASA	One Day Revision for CA Intermediate Topic: Law	Speaker: CA. Shashank Sharma
26	22 /04/2024	WICASA	One Day Revision for CA Intermediate Topic: Advance Accounts	Speaker: CA. Deepak Motwani
28	24/04/2024	WICASA	Seminar on TDS- TCS	Speaker: CA. Rajpal Singhai



# ICAI Nagpur Branch in News

## TheHitavada

Nagpur City Line | 2024-04-02 | Page-6  
ehitavada.com

### 'CAs, banks working together for economic growth'



#### Business Reporter

**ASHISH** Kumar Chaturvedi, DGM, Nagpur Circle, Punjab National Bank, Kingsway, Nagpur said, "Chartered Accountants and banks are working together for economic growth." He was speaking as chief guest in the seminar on 'Bank Branch Audit' organised by Nagpur Branch of WIRC of ICAI at Hotel Centre Point, Ramdaspathi, Nagpur.

Chaturvedi further said that the four pillars of the banking business are business growth, customer services, technology and regulatory compliance. He informed that at present, regulatory compliance has become priority for banking systems and therefore auditors have a big role to play in informing the management and Government whether various

statutory guidelines are being complied or not.

CA Akshay V Gulhane, Chairperson Nagpur Branch said that the economy of the country depends upon banking sector, therefore it is necessary that the financial health of the banking sector should be reviewed periodically. Therefore, bank audits are the most crucial engagements for a practicing CA.

CA Maheshwar Marathe, Pune spoke on the topic 'Advances to MSME and other sectors' wherein he covered the important points which the auditor needs to be very specific in their comments and that these reports are referred to by central auditors very seriously while finalising the audit.

CA Nitant Trilokekar, Mumbai talked about important aspects of

working in the core banking solution environment wherein banks maintain their records and accounts digitally. CA Sachin Ambekar, Mumbai deliberated on IRAC norms and NPA classification. CA Abhay Kamat, Mumbai informed about various changes made in IFRAR and resultant change in audit scope.

CA Makrand Joshi, CA Mahesh Rathi, CA Ashwini Agrawal and CA Saket Bagdia all past Chairmen chaired the respective technical sessions.

CA Jitendra Saglani, Past Chairman coordinated the inaugural session, CA Dinesh Rathi, Vice Chairman, CA Swaroop Wazalwar, Secretary, CA Deepak Iethwani, Treasurer and CA Trupti Bhattad, Chairperson WICASA coordinated the technical sessions.

CA Anirudha Shenwai, CA Rajesh Khanzode, CA OS Bagdia, CA Milind Patel, CA Sandeep Jotwani, CA Suren Durargal, CA Jitesh Shah, CA Swapnil Agrawal, CA Kirti Agrawal, CA Kirti Kalyani, Past Chairmen of Nagpur Branch and more than 250 CAs were present.

#### राष्ट्रप्रकाश

## आर्थिक विकास के लिए वित्त में सहयोग कर रहे चार्टर्ड अकाउंटेंट और बैंक

आशीष कुमार चतुर्वेदी, डीजीएम, नागपुर सर्कल, पंजाब नेशनल बैंक के विचार

#### नागपुर, २४ अप्रैल

चार्टर्ड अकाउंटेंट और बैंक आर्थिक विकास के लिए एक साथ काम कर रहे हैं। नागपुर सर्कल के अध्यक्ष आशीष कुमार चतुर्वेदी ने कहा कि बैंक और चार्टर्ड अकाउंटेंट एक साथ मिलकर ही देश के आर्थिक विकास को बढ़ावा दे सकते हैं।



चतुर्वेदी ने कहा कि बैंक और चार्टर्ड अकाउंटेंट एक साथ मिलकर ही देश के आर्थिक विकास को बढ़ावा दे सकते हैं। उन्होंने कहा कि बैंक और चार्टर्ड अकाउंटेंट एक साथ मिलकर ही देश के आर्थिक विकास को बढ़ावा दे सकते हैं।

वित्त में सहयोग कर रहे चार्टर्ड अकाउंटेंट और बैंक आर्थिक विकास के लिए एक साथ काम कर रहे हैं। नागपुर सर्कल के अध्यक्ष आशीष कुमार चतुर्वेदी ने कहा कि बैंक और चार्टर्ड अकाउंटेंट एक साथ मिलकर ही देश के आर्थिक विकास को बढ़ावा दे सकते हैं।

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सुकाक नागपुर, सोमवार, २९ एप्रिल २०२४

## सूक्ष्म, लघु उद्योग क्षेत्र विकासका पाया

### जी. बी. मोदी : 'एमएसएमई क्षेत्रात व्यावसायिक संधी' वर कार्यशाळा

#### सकाक वृत्तवेष्टा

नागपुर, ता. २८ : भारतीय निवृत्तीदरम्यान सकाळाला सुख आणि लघु उद्योग क्षेत्र (एमएसएमई) खाती केलेल्या कार्यशाळा २९ दिवसांत पोणे घाले शाखात आहे. पोणे देण्यास किंवा शाखात एमएसएमई सुविधा पुरविलेकडे शा. पोणेच्या अधिकार कायदाचे दिशानि आहे, अशा माहिती डॉ. बी. मोदी यांनी दिली. एमएसएमई क्षेत्र विकासका पाया असण्याचे त्यांनी यावेळी सांगितले.

एमएसएमई नागपुर शाखेने आयोजित 'एमएसएमई क्षेत्रात



नागपुर : एमएसएमई क्षेत्राच्या कार्यशाळात सहभागी जी. बी. मोदी, अध्यक्ष गुल्हाने, जुरलेकर शहा, अभिजित केळकर आणि दत्त.

व्यावसायिक संधी' विषयावरील कार्यशाळाचे ते आहवात होते. यावेळी नागपुर शाखेचे अध्यक्ष अक्षय गुल्हाने, अध्यक्ष दिशान राठी आणि राविव स्वप्ना वडवळवार, परिचय विषयाचे अध्यक्ष अभिजित केळकर उपस्थित होते. एमएसएमई ट्रेड रिसिल्व्हन्स



## एमएसएमई क्षेत्र देश की आर्थिक वृद्धि को बढ़ावा देने वाला : गुल्हाने

#### नागपुर, २४ अप्रैल

आर्थिक वृद्धि को बढ़ावा देने के लिए एमएसएमई क्षेत्र को प्रोत्साहित करना आवश्यक है। नागपुर सर्कल के अध्यक्ष आशीष कुमार चतुर्वेदी ने कहा कि बैंक और चार्टर्ड अकाउंटेंट एक साथ मिलकर ही देश के आर्थिक विकास को बढ़ावा दे सकते हैं।



आर्थीसीएआई की नागपुर शाखा में सोमवार आयोजित कार्यशाळात सहभागी आशीष कुमार चतुर्वेदी, अध्यक्ष गुल्हाने, जुरलेकर शहा, अभिजित केळकर आणि दत्त.

व्यावसायिक संधी' विषयावरील कार्यशाळाचे ते आहवात होते. यावेळी नागपुर शाखेचे अध्यक्ष अक्षय गुल्हाने, अध्यक्ष दिशान राठी आणि राविव स्वप्ना वडवळवार, परिचय विषयाचे अध्यक्ष अभिजित केळकर उपस्थित होते. एमएसएमई ट्रेड रिसिल्व्हन्स

## सीएंनी सर्वोत्तम क्षमतेने कर्तव्य पार पाडावे : अक्षय गुल्हाने



नागपुर : वैधानिक बँक शाखा लेखापरीक्षण ही चार्टर्ड अकाउंटंटना दिलेली महत्त्वाची जबाबदारी आहे. सर्वोत्तम क्षमतेने कर्तव्य पार पाडण्यास सूक्ष्म व्हा. नोटाबंदीनंतर जबाबदारी आणखी वाढली आहे, असे सीए अक्षय व्ही. गुल्हाने म्हणाले. आयसीएआयच्या नागपुर शाखेने आयोजित केलेल्या बँक शाखेच्या लेखापरीक्षणासाठी प्रात्यक्षिक मार्गदर्शक या विषयावरील पॅनेल चर्चेत सीए गुल्हाने स्वागतपर भाषणात बोलत होते. सीए अभिजित केळकर म्हणाले, लेखापरीक्षकाने बँकांनी तयार केलेल्या विविध अहवालांचा संदर्भ घेणे अत्यंत महत्त्वाचे आहे जे अहवालात महत्त्वाची भूमिका बजावू शकतात. याप्रसंगी सीए चारुदत्त मराठे, सीए आशिष बुडगे यांनीही मार्गदर्शन केले. संचालन सीए दीपक जेठवानी यांनी केले. आभार स्वरूपा वजलवार यांनी मानले. यावेळी सीए तृप्ती भट्ट, सतीश सारडा, गोविंद बत्रा, जय पोपटानी, प्रणव आष्टीकर आदी उपस्थित होते.

स्मार्ट नागपुर संस्करण  
अप्रैल 18, 2024 पृष्ठ सं104  
द्वारा संचालित: erelego.com

# ICAI Nagpur Branch in News

LOKMAT TIMES

LOKMAT TIMES • Anchor

## 'Regulatory compliance is priority for banks'

ICAI organises seminar on bank branch audit

LOKMAT NEWS NETWORK  
NAGPUR

Synergy between chartered accountants and banks is necessary for economic growth said Nagpur circle deputy general manager of Punjab National Bank Ashish Kumar Chaturvedi here.



Deputy general manager of Punjab National Bank Ashish Kumar Chaturvedi, chairman of Nagpur branch of ICAI Akshay Gulhane, Vice-chairman CA Dinesh Rathi, secretary CA Swaroopa Wazalwal, treasurer CA Deepak Jethwani, and CA chairperson of WICASA Trupti Bhattad, past chairman of Nagpur branch of ICAI Itendra Saglani and Jufresh Shah during a seminar on 'Bank Branch Audit' organised by Nagpur branch of WIRC of ICAI.

He informed that at present, regulatory compliance has become priority for banking systems and hence auditors depend upon banking sector and therefore it is necessary that the financial health of the banking sector should be reviewed periodically. He said that this seminar will help the members to perform their audits diligently with utmost professionalism.

Chairman of Nagpur branch of ICAI Akshay V Gulhane said that the economy of the country majority depends upon banking sector and therefore it is necessary that the financial health of the banking sector should be reviewed periodically. He said that this seminar will help the members to perform their audits diligently with utmost professionalism.

He further stated that auditors will definitely help the banks in compliance. CA Maheshwar Marathe from Pune spoke on the topic 'Advances to MSME and Other Sectors' in which he covered the important points which the auditor needs to be very specific about in their comments and that these reports are referred to by central auditors very seriously while finalising the audit.

CA Nitanil Trilokekar from Mumbai talked about important aspects of working in the CBS (Core Banking Solution) environment wherein banks maintain their records and accounts digitally. At the outset, past chairman of Nagpur branch of ICAI Jitendra Saglani co-ordinated the inaugural session, Vice-chairman CA Dinesh Rathi, secretary CA Swaroopa Wazalwal, treasurer CA Deepak Jethwani, and CA chairperson of WICASA Trupti Bhattad co-ordinated the technical sessions.

CA Aniruddha Shenwai, CA Rajesh Khatri, CA O S Bagdia, CA Milind Patel, CA Sandeep Jhankani, CA Surendra Duragkar, CA Jufresh Shah, CA Swapnil Agrawal, CA Kirati Agrawal, CA Kirati Kalyani past chairmen of WICASA Trupti Bhattad co-ordinated the technical sessions.

## सीए और बैंक आर्थिक विकास में सहयोगी : चतुर्वेदी

### डब्ल्यूआईआरसी की नागपुर शाखा का बैंक शाखा ऑडिट पर सेमिनार



संवाददाता

नागपुर। चतुर्वेदी अकाउंटेंट्स को बैंक आर्थिक विकास के लिए सहयोगी में सहयोगी करने में, यह एक पंचक नागरिक बैंक, किंगडॉम नागपुर के नागपुर संकलन के डीजीएम आशीष कुमार चतुर्वेदी ने आभिनंदन व्यक्त किया।

उन्होंने कहा कि बैंक आर्थिक विकास के लिए सहयोगी में सहयोगी करने में, यह एक पंचक नागरिक बैंक, किंगडॉम नागपुर के नागपुर संकलन के डीजीएम आशीष कुमार चतुर्वेदी ने आभिनंदन व्यक्त किया।

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## गडकरी ने साधा सीए से संवाद



नागपुर। केंद्रीय सफ़ा परिवहन और राजमार्ग मंत्री नितिन गडकरी ने शहर के चार्टर्ड अकाउंटेंट्स और अन्य प्रोफेशनलस से संवाद साधा। उन्होंने सफ़ा परिवहन और राजमार्ग मंत्रालय के माध्यम से किए गए कार्यों और विस्तारित नियोजन का उद्घाटन किया।

उन्होंने कहा कि साधारण और सीए और सीए से संवाद साधा। उन्होंने सफ़ा परिवहन और राजमार्ग मंत्रालय के माध्यम से किए गए कार्यों और विस्तारित नियोजन का उद्घाटन किया।

इस दौरान, गडकरी ने साधारण और सीए और सीए से संवाद साधा। उन्होंने सफ़ा परिवहन और राजमार्ग मंत्रालय के माध्यम से किए गए कार्यों और विस्तारित नियोजन का उद्घाटन किया।

पुण्य नगरी नागपुर, 24 अप्रैल 2024  
एएमएएसडी देसाया आर्थिक विकासाला  
चालना देपुरे : सीए अग्रय गुल्हाने

## ICAI में बैंक शाखा ऑडिट पर पैनल चर्चा

नागपुर, व्यापार प्रतिनिधि, बैंक शाखा लेखा चार्टर्ड एकाउंटेंट्स को दी गई एक महत्वपूर्ण जिम्मेदारी है, यह बहुत महत्वपूर्ण है कि सभी सीए को नवीनतम विकास के बारे में पता होना चाहिए ताकि वे अपने सर्वोत्तम क्षमताओं के साथ अपना कर्तव्य निभा सकें।

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## बैंक शाखा ऑडिट के लिए व्यावहारिक मार्गदर्शिका

### आईसीएआई नागपुर शाखा ने आयोजित की पैनल चर्चा

नागपुर। वार्षिक बैंक शाखा लेखाचरी चार्टर्ड एकाउंटेंट्स को दी गई एक महत्वपूर्ण जिम्मेदारी है, यह बहुत महत्वपूर्ण है कि सभी सीए को नवीनतम विकास के बारे में पता होना चाहिए ताकि वे अपने सर्वोत्तम क्षमताओं के साथ अपना कर्तव्य निभा सकें।



नागपुर। वार्षिक बैंक शाखा लेखाचरी चार्टर्ड एकाउंटेंट्स को दी गई एक महत्वपूर्ण जिम्मेदारी है, यह बहुत महत्वपूर्ण है कि सभी सीए को नवीनतम विकास के बारे में पता होना चाहिए ताकि वे अपने सर्वोत्तम क्षमताओं के साथ अपना कर्तव्य निभा सकें।

## बैंक शाखा ऑडिट के लिए व्यावहारिक मार्गदर्शिका

नागपुर। वार्षिक बैंक शाखा लेखाचरी चार्टर्ड एकाउंटेंट्स को दी गई एक महत्वपूर्ण जिम्मेदारी है, यह बहुत महत्वपूर्ण है कि सभी सीए को नवीनतम विकास के बारे में पता होना चाहिए ताकि वे अपने सर्वोत्तम क्षमताओं के साथ अपना कर्तव्य निभा सकें।

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# ICAI Nagpur Branch in News

नागपुर संदेश

नागपुर, 2 अप्रैल 2024

हर कदम पाठकों के साथ

संदेश

## चार्टर्ड अकाउंटेंट और बैंक आर्थिक विकास के लिए सहायक: चतुर्वेदी

नागपुर, चार्टर्ड अकाउंटेंट और बैंक आर्थिक विकास के लिए सहायक के रूप में चतुर्वेदी ने यह बात बताने के लिए एक कार्यक्रम आयोजित किया। यह बात बताने के लिए चतुर्वेदी ने नागपुर में आईसीआईआई की डबल्यूआईआईसी की नागपुर शाखा द्वारा आयोजित बैंक शाखा ऑडिट पर सेमिनार में मुख्य अतिथि के रूप में बोलते हुए कही। उन्होंने बहुत ही उपयुक्त तरीके से विभिन्न क्षेत्रों पर बात करते हुए समाज को संबोधित किया, जिन पर एक ऑडिटर को वैधानिक बैंक शाखा ऑडिट करते समय ध्यान देना चाहिए।

उन्होंने कहा कि बैंकिंग व्यवसाय के चार स्तंभ बिजनेस ग्रोथ, शाहक सेवा, प्रौद्योगिकी और नियामक अनुपालन हैं। उन्होंने बताया कि वर्तमान में, विनियामक अनुपालन बैंकिंग प्रणालियों के लिए प्राथमिकता बन गया है और इसलिए प्रबंधन और सकार को सुचित करने में लेखा परीक्षाओं की एक बड़ी भूमिका है। कि विभिन्न वैधानिक दिशानिर्देशों का अनुपालन किया जा रहा है या नहीं। ऑडिट को प्रभावी और निष्पक्ष तरीके से पूरा करने के लिए उन्होंने लेखा परीक्षाओं को बैंक के पूर्ण संचालन के बारे में आकांक्षित किया। नागपुर शाखा के अध्यक्ष सीए अश्व वी गुलदान ने कार्यक्रम में सभी

अतिथियों का स्वागत किया और कहा कि देश की आर्थिकवस्था सुदृढ़ रूप से बैंकिंग क्षेत्र पर निर्भर करती है और इसलिए यह आवश्यक है कि बैंकिंग क्षेत्र के विविध स्वरूप की समय-समय पर समीक्षा की जानी चाहिए। इस लिए एक प्रेजेंटेशन चार्टर्ड अकाउंटेंट के लिए बैंक ऑडिट सबसे महत्वपूर्ण कार्य है। उन्होंने कहा कि यह सेमिनार सदस्यों को अपने ऑडिट कार्यों को पूरी व्यावसायिकता के साथ लाने में मदद करेगा। उन्होंने आगे कहा कि ऑडिट से निष्पक्ष रूप से बैंक को अनुपालन में मदद मिलेगी। पूरे के सीए महेश्वर मराठे ने एमएसएमई और अन्य क्षेत्रों को अग्रिम विषय पर



चौपाल प्रतिनिधि। नागपुर

बात की, जिसमें उन्होंने उन महत्वपूर्ण बिंदुओं को शामिल किया, जिन पर ऑडिटर को अपनी दिशानिर्देशों में बहुत विचार होने की आवश्यकता है और इन लेखा परीक्षा रिपोर्टों को अंतिम रूप देते समय केंद्रीय सचिवों और प्रभावी ऑडिट प्रक्रियाओं के लिए उनका उपयोग कर सकते हैं। उन्होंने कहा कि सीएएस, इसके विभिन्न मांजूर, कमांड और न्यू को जानने से ऑडिट को तेजी से और अधिक प्रभावी ढंग से पूरा करने में मदद

मिलेगी। मुंबई के सीए सचिन अम्बेकर ने आईआईसी मानदों और एनपीए वर्गीकरण पर विचार-विमर्श किया। उन्होंने एनपीए के ऑडिट को लेकर बैंक की अपेक्षाओं के बारे में सदस्यों को बताया। उन्होंने विभिन्न प्रकार के एनपीए के ऑडिट और रिपोर्टिंग की आवश्यकताओं पर भी विचार-विमर्श किया। उन्होंने विभिन्न स्थितियों को कवर किया जिनमें आय पहावन

और परिपक्व विचारों को भी और तदनुसार एक लेखा परीक्षक को समझने और रिपोर्ट करने की आवश्यकता होती है। मुंबई से सीए अमर कामत ने एमएसएमई में किए गए विभिन्न बदलावों और इसके परिणामस्वरूप ऑडिट दायरे में बदलाव के बारे में जानकारी दी। उन्होंने मोरगेजम और संचालन के संबंध में केंद्रीय वैधानिक लेखा परीक्षाओं की अपेक्षाओं के बारे में भी बात की। सीए मन्जुलक्षी जी, सीए, महेश राठी, सीए अश्व वी गुलदान एवं सीए सांचलन सचिवालय सभी पूर्व अध्यक्षों ने तकनीकी सत्र अध्यक्ष के रूप में संबोधित तकनीकी सत्र की अध्यक्षता की। उद्घाटन सत्र का संचालन पूर्व अध्यक्ष सीए जितेंद्र सलतानी ने किया, उपाध्यक्ष सीए दिनेश राठी, सीए स्वकृष्णा वजलवार, सचिव, सीए दीपक जेटवानी, कोषाध्यक्ष एवं सीए तुषि भट्ट, अध्यक्ष ने तकनीकी सत्रों का समन्वय किया। इस अवसर पर प्रमुख रूप से सीए अनिरुद्ध शेनवई, सीए राजेश खानजोडे, सीए ओएस बणाडिया, सीए मिलिंद पटेल, सीए संदीप मोतानी, सीए सुरेश दुर्गाकर सीए जुनेश शाह, सीए स्वप्निल अडवाल, सीए कीर्ति अडवाल, सीए किरीट कल्याणी नागपुर शाखा के पूर्व अध्यक्ष और 250 से अधिक सीए सदस्य उपस्थित थे,

## बैंक शाखा ऑडिट पर हुआ सेमिनार

नागपुर। आईसीआईआई के एक प्रोग्राम, विकास की नागपुर शाखा ने बैंक शाखा ऑडिट पर केंद्रित एक व्यापक सेमिनार का आयोजन किया। इस कार्यक्रम में 150 से अधिक सीए, छात्रों की उपस्थिति थी। मुख्य अतिथि सीए महेश्वर मराठे ने विविध क्षेत्र में चार्टर्ड अकाउंटेंट्स की महत्वपूर्ण भूमिका पर प्रकाश डाला। विषय वस्तु से बैंक शाखा ऑडिट के महत्व पर बोल दिया। उन्होंने नवद्वी प्रबंधन, ऋण, रकम और शाहक सेवाओं को निबंधित करते वारे विषयों और आंतरिक नीतियों के अनुपालन को पुनिर्माण करने में इन ऑडिट की महत्वपूर्ण प्रवृत्ति को स्पष्ट किया। मुख्य अतिथि ने कहा, लेखा परीक्षाओं को एक सार्वजनिक निकाय, संपूर्ण दस्तावेज समीक्षा और ऑन-साइट निरीक्षण विधियों के साथ किया। सेमिनार में व्याख्या, के प्रारंभिक सत्र हुए। सीए प्रतीक पालन, सीए यश ब्यां एवं सीए चक्रवर्त मराठे, सीए प्रतीक पालन ने एडवांस और एनपीए वर्गीकरण से जुड़ी अडिटरों को गहराई से समझा और उपस्थित लोगों को इन जटिलताओं से प्रभावी ढंग से निपटने के लिए व्यावसायिक न्यायिकता से लेना दिखाया। सीए यश ब्यां ने व्यावसायिक उदाहरणों और केस अध्ययनों के माध्यम से लेखन परामर्श ऑडिट रिपोर्ट (एलएफएआर) के क्षेत्र में अनुभव अंतर्दृष्टि प्रदान की। सीए चक्रवर्त मराठे ने सीएएस परामर्श के माध्यम से ऑडिट के तकनीकी पहलुओं पर गहराई से चर्चा की।



चौपाल प्रतिनिधि। नागपुर

## आर्थिक विकास में सहयोगी है चार्टर्ड अकाउंटेंट और बैंक : चतुर्वेदी

चार्टर्ड अकाउंटेंट और बैंक आर्थिक विकास के लिए सहायक के रूप में चतुर्वेदी ने यह बात बताने के लिए एक कार्यक्रम आयोजित किया। यह बात बताने के लिए चतुर्वेदी ने नागपुर में आईसीआईआई की डबल्यूआईआईसी की नागपुर शाखा द्वारा आयोजित बैंक शाखा ऑडिट पर सेमिनार में मुख्य अतिथि के रूप में बोलते हुए कही। उन्होंने बहुत ही उपयुक्त तरीके से विभिन्न क्षेत्रों पर बात करते हुए समाज को संबोधित किया, जिन पर एक ऑडिटर को वैधानिक बैंक शाखा ऑडिट करते समय ध्यान देना चाहिए।

उन्होंने कहा कि बैंकिंग व्यवसाय के चार स्तंभ बिजनेस ग्रोथ, शाहक सेवा, प्रौद्योगिकी और नियामक अनुपालन हैं। उन्होंने बताया कि वर्तमान में, विनियामक अनुपालन बैंकिंग प्रणालियों के लिए प्राथमिकता बन गया है और इसलिए प्रबंधन और सकार को सुचित करने में लेखा परीक्षाओं को एक बड़ी भूमिका है। कि, ऑडिटर द्वारा बहुत गंभीरता से संदर्भित किया जाता है। मुंबई से सीए नितांत किलोकर ने सीपीएस (कोर बैंकिंग सॉल्यूशन) वातावरण में काम करने के महत्वपूर्ण बिंदुओं के बारे में बात की, जिसमें बैंक अपने रिस्क और खाते डिजिटल रूप से अपनाने रखते हैं। उन्होंने सदस्यों को विभिन्न कमांड और मैनू के बारे में जानकारी दी, जिसके माध्यम से ऑडिट सीबीएस से रिपोर्ट ले

के लिए बैंक ऑडिट सबसे महत्वपूर्ण कार्य है। पूरे के कक्षा सीए महेश्वर मराठे ने एमएसएमई, मुंबई से सीए नितांत किलोकर ने सीबीएस (कोर बैंकिंग सॉल्यूशन), मुंबई से सीए सचिन अम्बेकर ने आईआईसी मानदों और एनपीए वर्गीकरण पर विचार-विमर्श किया। मुंबई से सीए अमर कामत ने एमएसएमई में किए गए विभिन्न बदलावों और इसके परिणामस्वरूप ऑडिट दायरे में बदलाव के बारे में जानकारी दी। इस अवसर पर सीए महेश्वर मराठे, सीए, मोहन राठी, सीए अश्व वी गुलदान एवं सीए सांचलन सचिवालय सभी पूर्व अध्यक्षों ने तकनीकी सत्र अध्यक्ष के रूप में संबोधित तकनीकी सत्र की अध्यक्षता की। उद्घाटन सत्र का संचालन पूर्व अध्यक्ष सीए जितेंद्र सलतानी ने किया, उपाध्यक्ष सीए दिनेश राठी, स्वकृष्णा वजलवार, दीपक जेटवानी, तुषि भट्ट, अध्यक्ष ने तकनीकी सत्रों का समन्वय किया। इस अवसर पर प्रमुख रूप से सीए अनिरुद्ध शेनवई, सीए राजेश खानजोडे, सीए ओएस बणाडिया, सीए मिलिंद पटेल, सीए संदीप मोतानी, सीए सुरेश दुर्गाकर सीए जुनेश शाह, सीए स्वप्निल अडवाल, सीए कीर्ति अडवाल, सीए किरीट कल्याणी नागपुर शाखा के पूर्व अध्यक्ष और 250 से अधिक सीए सदस्य उपस्थित थे,

## सीएलसीएसएस का भी लाभ उठा सकते हैं एमएसएमई : सीए जी.बी. मोदी

आईसीआईआई की नागपुर शाखा ने सीए सदस्यों के लिए एमएसएमई क्षेत्र में व्यावसायिक अवसर विषय पर सेमिनार का आयोजन किया, जिसमें इस क्षेत्र के विशेषज्ञ सीए जी.बी. मोदी ने संबोधित किया। मोदी ने सीजीटीएमएसई (सूक्ष्म और लघु उद्यमों के लिए क्रेडिट गारंटी फंड ट्रस्ट) योजना के तहत संपारिचिक मुक्त क्रेडिट जैसे एमएसएमई पंजीकरण के विभिन्न लाभों को गणना की। उन्होंने बताया कि एमएसएमई फंडिंग के लिए, एनएसआईसी ने विभिन्न राष्ट्रीयकृत और निजी क्षेत्र के बैंकों के साथ समझौता किया है। इन बैंकों के माध्यम से एनएसआईसी एमएसएमई के लिए बैंकों से क्रेडिट सहायता (फंड या गैर-फंड आधारित सीमा) की व्यवस्था करता है। एमएसआई प्रौद्योगिकी उद्यमन के लिए प्रौद्योगिकी उद्यमन सहायता क्रेडिट लिंकड



कैपिटल सब्सिडी योजना (सीएलसीएसएस) का भी लाभ उठा सकते हैं, जो नए या मौजूदा एमएसएमई के लिए प्रौद्योगिकी के उद्यमन के लिए अग्रिम पूंजी सब्सिडी प्रदान करती है। यह योजना 1 करोड़ रुपये तक के संस्थागत वित्त पर 15% की अग्रिम पूंजी सब्सिडी प्रदान करती है। आरंभ में शाखा के अध्यक्ष सीए अश्व वी गुलदान ने परिचयात्मक टिप्पणी की। उन्होंने कहा कि एमएसएमई देश की आर्थिक वृद्धि के लिए सबसे महत्वपूर्ण क्षेत्र है। यह देश में लाभगम सबसे बड़े रोजगार सृजन में योगदान

देता है। एमएसएमई के विभिन्न लाभों और योजनाओं के बारे में उचित जागरूकता और अद्यतनीकरण समय की मांग है और इसलिए आईसीआईआई नागपुर शाखा हमेशा ऐसे कार्यक्रमों को आयोजित करने की पहल करती है। दिनेश राठी ने कार्यवाही का संचालन किया, जबकि स्वकृष्णा वजलवार ने आभार माना। सेमिनार में क्षेत्रीय परिषद सदस्य अभिजीत केलकर, दीपक जेटवानी, तुषि भट्ट, जुल्फेशा शाह, समीर वजलवार, प्रणव लिमजा आदि मौजूद थे।

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