



SURAT BRANCH OF WIRC OF ICAI

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E - Newsletter

November 2023



Happy Diwali

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CA. Preetesh Shah

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CA. Atit Shah

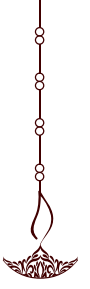
CA. Jinendra Mehta

CA. Mayank Jhanwar

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SURAT BRANCH OF WIRC OF ICAI



From Chairman's Desk:

Dear Colleagues and Students,

As we welcome this new month, let's embrace the beauty of change, the warmth of cozy moments, and the promise of new beginnings. November is a time for gratitude, reflection and preparing for the winter ahead.

May this November be a month of accomplishments and progress in our shared goals. Let's maintain our commitment to teamwork, innovation and success.

Previous month Surat Branch has hosted Sub Regional Conference “अविन्य: Innovating For A Glorious Tomorrow” : 12 hours CPE Program under the aegis of WIRC of ICAI. It was widely enriched by in-depth analysis and expert views on different subjects. We have got huge success for it. I would like to thank all the members for the same. During the month we have organized different workshops/courses also for the members to enhance their skills – we have launched a Certificate Course on GST and 4 days Workshop on Advance MS Excel. Surat branch always tries to facilitate members and to keep abreast of the latest developments in the concerned areas of our profession.

As we move forward, let's continue to work together, support one another and strive for excellence.

In November month, we are coming up with the programmes on topics like Internal Audit, RERA, Networking Guidelines, AQMM, MDP and much more. So, I request all the members for activate participation in al the programme and take maximum benefit out of it. You can get all programmes details simply get on our website - <https://www.surat-icai.org/> and even you can check upcoming events details through this E –Newsletter also.

To all my dear students, exams are about to start I hope revision of all the subjects has been worked out by you all. I, on behalf of Surat Branch, wishing all the very best to all the students who are going to appear in this exam. Trust yourselves and do your best, success will be yours. “Nothing is impossible. The word itself says 'I'm Possible'.”

If you believe you'll succeed, you'll stand a much better chance.
Take it one step at a time – you can get there!

On the auspicious occasion of Diwali, we express our gratitude to all the members and students. Wishing you and your family Diwali filled with the light of knowledge, the warmth of positivity and the success of your endeavors. Happy Diwali !!!

I again extend my best wishes to all and let's celebrate this festival with full of joy and positivity.

Have a happy learning all of you.

With Warm Regards,

CA. Arun Narang

Chairperson

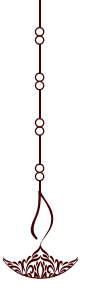
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From Newsletter Desk:

"Remember, no one is stopping you from lighting a lamp in a dark night."

Dear Members of Surat Branch,

Wishing you and your family Happy Diwali in Advance. Diwali, the festival that symbolizes the victory of light over darkness and good over evil, holds a special place in our hearts. It is a time for families and friends to come together, exchange gifts, light lamps, and indulge in delicious treats. It is also a time for reflection, gratitude, and renewal. This Diwali, may your life be filled with the radiant glow of happiness, prosperity, and positivity. May the darkness of challenges and worries be dispelled by the brilliance of hope and optimism.

This October is may be the month of relaxation for many professional brothers, but the world of taxation is a dynamic landscape, constantly evolving and adapting to the changing economic and global climate. As Chartered Accountants, we understand the significance of staying updated with the latest developments and helping our clients navigate the complex tax environment effectively. As Chartered Accountants, our role has become increasingly vital in this complex taxation landscape. We must stay informed, adapt to changes, and guide our clients through the challenges and opportunities that arise. Together, we can help them achieve their financial goals while ensuring compliance with evolving tax regulations.

ICAI, in 2022, hosted the 21st World Congress of Accountants in a magnificent manner. Taking its success forward, ICAI through its 1st ever "Global Professional Accountants Convention" (GloPAC) in this 24-26 November, 2023 aims to provide events of such grandeur where global accountancy community can stay connected and ahead of the ever changing dynamics of the world. The GloPAC is a 'Window to Future' to understand and acclimatize to the unseen forces in the global economy and regulatory landscape. The exchange of ideas and deliberations through the leaders would provide an indicative roadmap for development of professional accountants. so, I urge to everyone to take participate on it and take the benefit of it and make yourself as global leader.

Let's learn together, grow together, shine together and succeed together and take a pledge to make Surat branch reach newer heights in alignment with our theme of this year "WE CARE".

I would like to take this opportunity to sincerely thank all the contributors for sending the updates and sparing their precious time for the cause of the profession. I urge all the Members of Surat Branch who are willing to contribute for E-newsletter, kindly share your insights on topics of your choice with us on surat@icai.org.

Happy Learning!!

Stay safe and enjoy the festival and holidays.

Happy Learning!!

CA. Preetesh Shah

Chairman - Newsletter Committee,

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CA. Ritesh Arora

GST CASE LAW COMPENDIUM – OCTOBER 2023 EDITION

1.	Whether the pre-deposit can be made through E-Credit Ledger?	
2.	Whether the Adjudicating Authority passes an order without offering the opportunity to be heard?	
3	Whether the Superintendent has the power to issue a notice under Section 83 of the CGST Act to attach the bank Account?	
4.	Can the GST registration be canceled without specifying any reason?	
5.	Whether the taxpayer's ITC can be denied solely based on the ground that the transaction is not reflected in GSTR-2A?	
6.	Whether the Petitioner approach the writ Court directly without filing an appeal before the Appellate Authority?	
7.	Notice issued to Revenue Department challenging the arrest & summoning powers of GST officials	
8.	Whether service of an assessment order on a common GST portal after cancellation of GST registration be considered an effective mode of service of order under GST law?	
9.	Whether the section 16(4) of the CGST/BGST Act is constitutionally valid and not violative of Articles 19(1)(g) and Article 300-A of the Constitution of India?	
10.	Whether the Applicant eligible to avail of ITC on gold coins given to dealers on achieving sales target?	
11.	Whether the GST Council have the authority to change the classification of the product and whether the circulars based on Council's recommendations are legally valid?	
12.	What would happen if DGGI and other agencies initiated proceedings and sought information from the assessee, which is available with one of the agencies?	
13.	Supreme Court Stays Karnataka High Court Verdict Quashing GST Department's ₹ 21,000 Crore Claim Against Gameskraft	



14.	Whether the Applicant entitled to avail ITC of an inward supply of motor vehicles that are used for demonstration purposes?	
15.	Whether the Revenue Department have the right to conduct the audit under Section 65 of the CGST Act after the closure of the business?	
16.	Whether the State Tax Officer issue a notice of 'provisional attachment' under Section 83 of the MGST Act?	
17.	Does investment Advisory services rendered by the Indian Company to the overseas service recipient qualify as an export of service?	
18.	Whether GST Registration can be canceled without considering the reply of the Petitioner, particularly when GST registration is canceled on the grounds of fraud, wilful misstatements, or suppression of facts?	
19.	Whether failure to carry valid documents during the transit of goods would be treated as a wilful act of tax evasion?	
20.	Whether the Applicant eligible to avail ITC of the GST charged by the CSP for providing the canteen services?	
21.	Whether the wheat crushing services provided to the State Government eligible for exemption if the 'value of goods' < 25% of the value of supply?	
22.	Whether Adjudicating Officer can go beyond the SCN and impose a penalty in Order?	

Word formsate article link :

<https://docs.google.com/document/d/1ZbHHk19VVQwMbRPQqe8uHNco4dVk2Fpy/edit?usp=sharing&oid=102690398616457027963&rtpof=true&sd=true>

CA Ritesh Arora

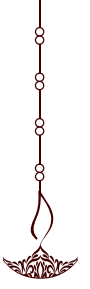
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CA GOPAL DHAKAN

Exchange of Rs. 2000 Denomination Banknotes (RBI Circular Dated May 19, 2023 & May 22, 2023)

Whether bank should aware about that while one person deposit Rs. 9,80,000 of (any denomination including Rs 2000) and Exchange of Rs. 20,000 of (any denomination including Rs. 2000 denomination note), then whether reporting of CTR required or not?

As per para B(vi) of the RBI Circular dated May 19, 2023 said that “Deposit of 2000 banknotes into accounts maintained with all banks can be made in the usual manner, that is, without restrictions and subject to compliance with extant Know Your Customer (KYC) norms and other applicable Statutory requirements. The banks shall also be required to comply with Cash Transaction Reporting (CTR) and Suspicious Transaction Reporting (STR) requirements, where applicable.”

Prevention of Money Laundering Act 2002, Rule 3(1)(A)/(B) said that “Every reporting entity shall maintain the record of all transactions including, the record of :

- (A) All cash transactions of the value of more than rupees ten lakhs or its equivalent in foreign currency;
- (B) All series of cash transactions integrally connected to each other which have been valued below rupees ten lakhs or its equivalent in foreign currency where such series of transactions have taken place within a month;

Definition of “Transaction” specified at KYC Master Direction 2016 (Updated May 04, 2023) para 3(xxi),

“Transaction” means a purchase, sale, loan, pledge, gift, transfer, delivery or the arrangement thereof and includes:

- a. opening of an account;
- b. deposit, withdrawal, exchange or transfer of funds in whatever currency, whether in cash or by cheque, payment order or other instruments or by electronic or other non-physical means;
- c. the use of a safety deposit box or any other form of safe deposit;





- d. entering into any fiduciary relationship;
- e. any payment made or received, in whole or in part, for any contractual or other legal obligation; or
- f. establishing or creating a legal person or legal arrangement

Other important parameter / definition is as follow.

Definition of “Walk-in Customer” as per KYC Master Direction para 3(iv), ““Walk-in Customer” means a person who does not have an account-based relationship with the RE, but undertakes transactions with the RE.”

As per KYC Master Direction para 13(e), “REs shall undertake identification of customers in the following cases:

- e. Carrying out transactions for a non-account-based customer, that is a walk-in customer, where the amount involved is equal to or exceeds rupees fifty thousand, whether conducted as a single transaction or several transactions that appear to be connected.”

As per KYC Master Direction para 61(b), “The REs shall, at their option, not issue UCIC to all walk-in/occasional customers provided it is ensured that there is adequate mechanism to identify such walk-in customers who have frequent transactions with them and ensure that they are allotted UCIC.”

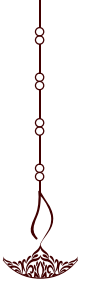
KYC Master Direction para 67 said that, “REs acting as agents while selling third party products as per regulations in force from time to time shall comply with the following aspects for the purpose of these directions:

- (a) the identity and address of the walk-in customer shall be verified for transactions above rupees fifty thousand as required under Section 13(e) of this Directions.
- (b) transaction details of sale of third-party products and related records shall be maintained as prescribed in Chapter VII Section 46.
- (c) AML software capable of capturing, generating and analysing alerts for the purpose of filing CTR/STR in respect of transactions relating to third party products with customers including walk-in customers shall be available.
- (d) transactions involving rupees fifty thousand and above shall be undertaken only by:
 - debit to customers' account or against cheques; and
 - obtaining and verifying the PAN given by the account-based as well as walk-in customers.
- (e) Instruction at 'd' above shall also apply to sale of REs' own products, payment of dues of credit cards/sale and reloading of prepaid/travel cards and any other product for rupees





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fifty thousand and above.”

As per KYC Master Direction para 68(c), “Cooperative Banks shall:

i. ensure that the 'at par' cheque facility is utilised only:

- a. for their own use,
- b. for their account-holders who are KYC complaint, provided that all transactions of rupees fifty thousand or more are strictly by debit to the customers' accounts,
- c. for walk-in customers against cash for less than rupees fifty thousand per individual.”

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CA RONAK DOSHI



CA JINAL JAIN

Electronic Form 10F by Non-Resident not having a PAN in India

Furnishing of Form 10F has been made electronic by DGIT(Systems) w.e.f. July 16, 2022 vide Notification No. 03 2022. However, in consideration of the practical challenges faced, “non-resident taxpayers who are not having PAN and not required to have PAN as per relevant provisions of the Income-tax Act, 1961...” were exempted from mandatory electronic filing of Form 10F till March 31, 2023. The relaxation was further extended till September 30, 2023.

The relaxation period has now expired, but CBDT has not granted any further extension.

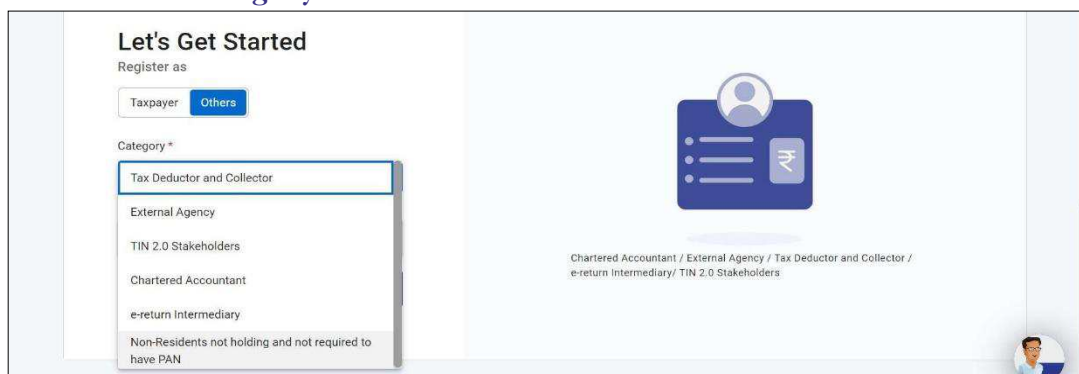
However, recently income-tax e-portal has enabled registration of account by “Non-Residents not holding and not required to have PAN”.

Procedure for Registration:

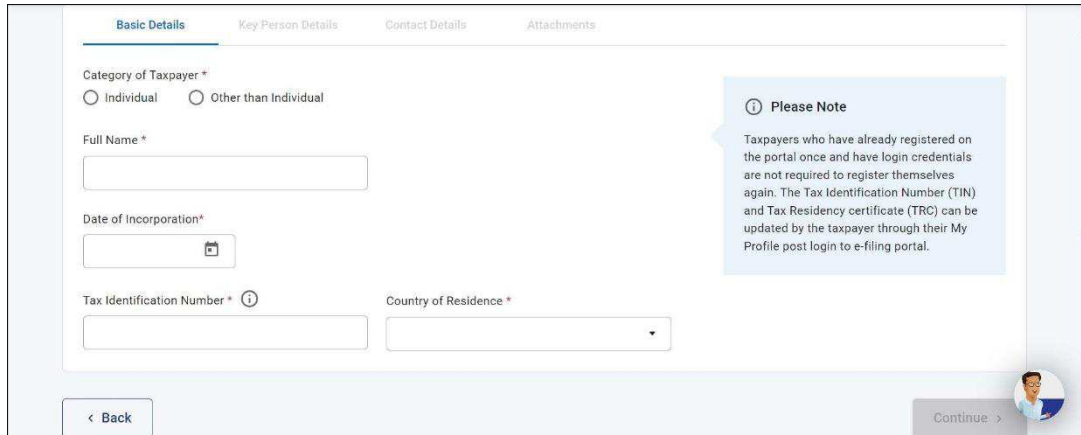
1. Go to <https://www.incometax.gov.in/iec/foportal/>
2. Click on “Register” option appearing on top right-hand side corner



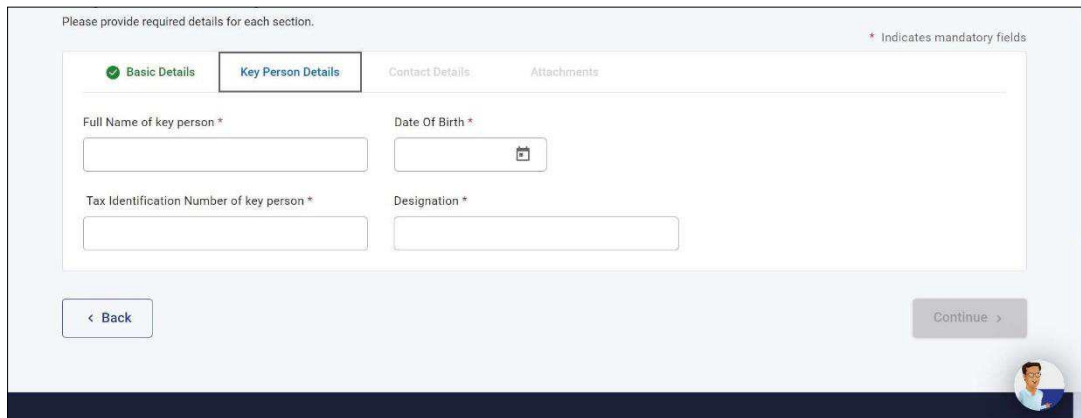
3. Select “Others” and then select “Non-Residents not holding and not required to have PAN” under Category



4. Certain “Basic Details” have to be filled, as appearing in the screenshot below.

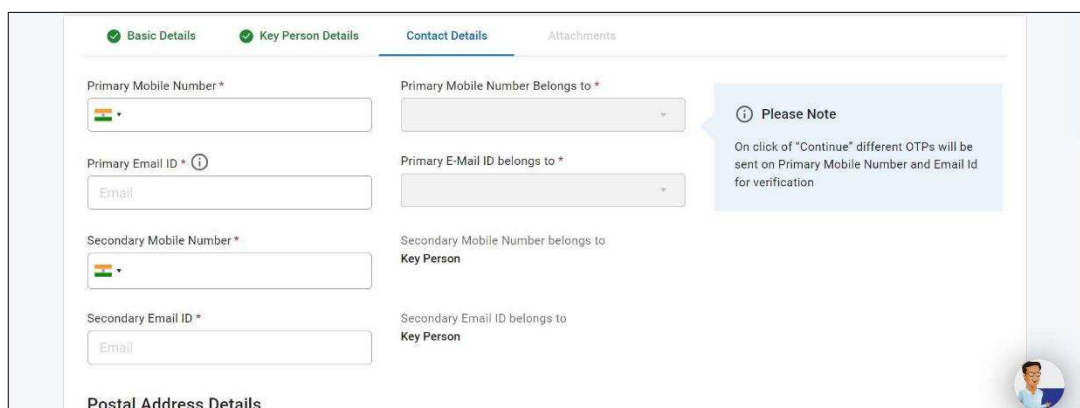


5. Then “Key Person Details” have to be provided.



6. Next step is to provide contact details.

Primary mobile number and e-mail address will have to be verified through OTP. The Secondary mobile number and e-mail address have to be of the Key Person.




Postal Address Details


Country *

Flat/ Door/ Building * Road/ Street/ Block/ Sector

Pincode *

Post Office * Area/ Locality *

Town/City/District * State *




7. Thereafter, certain documents have to be attached like TRC, address proof, identification proof and other optional attachments.

Basic Details
Key Person Details
Contact Details
Attachments

Note: Only .pdf files. 5mb max file size

<p>ID Proof * ⓘ</p> <input type="button" value="Attach File"/>	<p>Address Proof * ⓘ</p> <input type="button" value="Attach File"/>
<p>Copy of The Tax Residency Certificate (TRC) * ⓘ</p> <input type="button" value="Attach File"/>	<p>Optional Attachment ⓘ</p> <input type="button" value="Attach File"/>



8. Final step is to secure account with password and personalised message.

Points to be noted:

- ∞ To the best of our knowledge, the e-portal does not send OTPs on foreign mobile number, in which event an Indian number will have to be registered as Primary number.
- ∞ Verification of Form 10F:
 - As per Rule 131 of Income tax Rules, 1962 the prescribed forms (incl. Form 10F) have to be electronically furnished –
 - i. Under digital signature, if the return of income is required to be furnished under digital signature or
 - ii. Through electronic verification code in a case not covered under clause (i).
- ∞ Most importantly, the registration is for 'Non-residents not holding and not required to have PAN'. Thus, before registration of account, the non-residents must





carefully evaluate its requirement of holding a PAN in India.

- ∞ From a TDS standpoint, the payers must now insist on furnishing electronically generated Form 10F in cases where non-residents do not have a PAN.

If the non-resident is still hesitant to give a electronic Form 10F, then the payer/deductor will have to evaluate whether treaty benefit is to be granted or denied.

Needless to say, if the TRC contains all the information required to be submitted in Rule 21AB(1) [as mentioned below], Form 10F per se may not required (though better to obtain and insist Form 10F) .

- Status (individual, company, firm etc.) of the assessee;
- Nationality (in case of an individual) or country or specified territory of incorporation or registration (in case of others);
- Tax/Unique Identification Number in country of residence;
- Period for which the residential status, as mentioned in TRC, is applicable; and
- Address of the assessee in the country or specified territory outside India, during the period for which TRC, is applicable.

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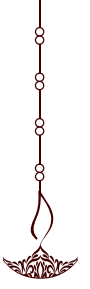
CA. Shailesh Lakhankiya

Due Date Chart for November 2023

Income Tax			
Purpose	Compliance Period	Due Date	Compliance Details
TDS/TCS Liability Deposit	Oct-23	7-Nov-23	Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for previous month.
TDS Certificate	Sep-23	14-Nov-23	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M and 194S in the month of September, 2023. Note: Applicable in case of specified person mentioned under section 194S.
Quarterly TDS Certificate	Jul-Sep, 2023	15-Nov-23	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2023.
Form 24G	Oct-23	15-Nov-23	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of October, 2023 has been paid without the production of a challan.
Form No. 3BB	Oct-23	15-Nov-23	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of October, 2023.
TDS Challan cum Statement	Oct-23	30-Nov-23	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-M and 194S in the month of October, 2023. Note: Applicable in case of specified person as mentioned under section 194S.
Income Return Tax	FY 2022-23	30-Nov-23	Return of income for the assessment year 2023-24 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s).
Form 3CEAA	No. FY 2022-23	30-Nov-23	Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2022-23.



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Form No. 64	FY 2022-23	30-Nov-23	Statement of income distribution by Venture Capital Company or venture capital fund in respect of income distributed during previous Year 2022-23 (Form No. 64).
Form No. 64D	FY 2022-23	30-Nov-23	Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2022-23) to units holders.
Form No. 64 A	FY 2022-23	30-Nov-23	Due date for filing of statement of income distributed by business trust to unit holders during the financial year 2022-23. This statement is required to be filed electronically to Principal CIT or CIT in form No. 64A.
Audit of Accounts U/s 35 (2AB)	FY 2022-23	30-Nov-23	Submit copy of audit of accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company has any international/specified domestic transaction].
Form No. 3CEJ	FY 2022-23	30-Nov-23	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager. (if the assessee is required to submit return of income on November 30, 2023).
Income Tax Return	FY 2022-23	30-Nov-23	The due date of furnishing of Return of Income in Form ITR-7 for the Assessment Year 202324 in the case of assessee referred to in clause (a) of Explanation 2 to section 139(1). Note: The due date has been extended from October 31, 2023 to November 30, 2023 vide Circular no. 16/2023, dated 18-09-2023.





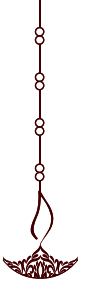
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Goods & Services Tax			
Purpose	Compliance Period	Due Date	Compliance Details
<u>GSTR-7- TDS</u> return under GST	Oct-23	10-Nov-23	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.
<u>GSTR-8- TCS</u> return under GST	Oct-23	10-Nov-23	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.
<u>GSTR-1</u>	Oct-23	11-Nov-23	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceeding year. 2. Registered person, with aggregate turnover of less then INR 5 Crores during preceeding year, opted for monthly filing of return under QRMP.
<u>IFF (Invoice Furnishing Facility)</u>	Oct-23	13-Nov-23	IFF of registered person with turnover less than INR 5 Crores during preceding year and who has opted for quarterly filing of return under QRMP.
<u>GSTR -6</u>	Oct-23	13-Nov-23	Due Date for filing return by Input Service Distributors.
Amendment in <u>GSTR-1</u>	2022-23	30-Nov-23	Due date for making amendment in GSTR-1 of FY 2022-23 is earlier of the following dates: a. 30th November, 2023 b. Date of filing of Annual return of FY 2022-23, i.e., 31st December, 2023.
ITC Availment	2022-23	30-Nov-23	Due date for availing ITC of invoices pertaining to FY 2022-23 is earlier of the following dates: a. 30th November, 2023 b. Date of filing of Annual return of FY 2022-23, i.e., 31st December, 2023.
<u>GSTR - 3B</u>	Oct-23	20-Nov-23	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceeding year. 2. Registered person, with aggregate turnover of less then INR 5 Crores during preceeding year, opted for monthly filing of return under QRMP.



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<u>GSTR -5</u>	Oct-23	20-Nov-23	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.
<u>GSTR -5A</u>	Oct-23	20-Nov-23	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
<u>Due date of Payment of Tax</u>	Oct-23	25-Nov-23	Due date of payment of GST liability by the registered person whose aggregate turnover was less than INR 5 Crores during preceeding year and who has opted for quarterly filing of return.
Labour Law			
Purpose	Compliance Period	Due Date	Compliance Details
Providend Fund / ESI	Oct-23	15-Nov-23	Due Date for payment of Provident fund and ESI contribution for the previous month.
Company Law			
Purpose	Compliance Period	Due Date	Compliance Details
PAS-6	April to Sep, 2023	29-Nov-23	Reconciliation of Share Capital Audit Report to be filed after 60 days from the end of each half-year by unlisted public companies.
MGT-7	FY 2022-23	29-Nov-23	MGT-7 is annual return of the company which is required to be filed within 60 days from the conclusion of AGM.

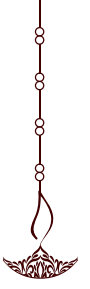
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Reading Room & Library Facility at Branch

Dear Professional Colleague,

The Surat Branch of WIRC of ICAI has been operating Reading Room/Library at our Branch Premises for our CA Students for past one year to enable them for studying in a Positive and Healthy environment and stay connected to the Branch as well. The Reading Room/Library is fully Air Conditioned and provides a Hygienic and positive environment to our Students of Surat City and will facilitate them in their learning journey. Students of all levels of CA have been utilizing and reaping the benefits of the best in class infrastructure provided by the Surat Branch of WIRC of ICAI and we encourage all the members to motivate more and more students to utilize the Reading Room/Library facility.

Reading Room / Library Fees :

- Monthly - 500/-
- Quarterly - 1300/-
- Half Yearly - 2500/-
- Yearly - 5000/-

With Best wishes from :

CA Shailesh Lakhankiya

Chairman

(Reading Room & Library Committee)

CA Manthan Chawat

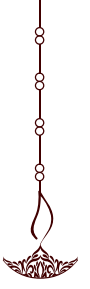
Co - Chairman

(Reading Room & Library Committee)





SURAT BRANCH OF WIRC OF ICAI



Reading Room & Library Facility at Branch

Dear Professional Colleagues,

It is with great delight that we announce the opening of our second Reading Room/Library at the Surat Branch of WIRC of ICAI. The new facility has been established with the sole purpose of providing our CA Students with a conducive and healthy environment to study in, and to further their connection with the Branch.

The Reading Rooms/Libraries are fully air-conditioned, well-maintained, and offer a safe and hygienic environment for students in Surat City. We are confident that this new facility will be a significant milestone in their academic journey, and assist them in achieving their goals.

We extend our warmest invitation to all our students to utilize this newly inaugurated facility and make the most of this resource. We believe that this Reading Room/Library will help them study with more focus and clear their CA Exams.

Reading Room / Library Fees:-

- Monthly : 500/-
- Quarterly : 1300/-
- Half Yearly : 2500/-
- Yearly : 5000/-

With Best wishes from:

CA Shailesh Lakhankiya
Chairman
(Reading Room & Library Committee)

CA Manthan Chawat
Co - Chairman
(Reading Room & Library Committee)





SURAT BRANCH OF WIRC OF ICAI



Managing Committee Meeting Attendance

Sr. No.	Name	Jan 2023 to Sep 2023			2023-24
		Total Meeting	Attended Meeting	LOA Meeting	October (28-10-2023)
1	CA. Arun Narang - Chairperson	11	11	0	Present
2	CA. Dushyant Vithlani - Vice Chairperson	11	11	0	Present
3	CA. Ashwin Bhauwala - Secretary	11	11	0	Present
4	CA. Shailesh Lakhankiya - Treasurer	11	10	1	Present
5	CA. Nimesh Kothari - Imm. Past Chairperson	11	7	4	Present
6	CA. Manthan Chawat - MCM	11	8	3	Present
7	CA. Preetesh Shah - MCM	11	8	3	Present
8	CA. Chimpu Lapsiwala - MCM	11	5	6	Absent
9	CA. Joni Jain - MCM	11	7	4	Absent



News Coverage



સુરત-સિટી ભાસ્કર 26-10-2023

ICAI સુરત બ્રાન્ચે કોન્ફરન્સ યોજી
CAને ડેટા પ્રાયવસી, પ્રોટેક્શન
સહિતના વિષય પર માર્ગદર્શન



સુરત | ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ સુરત બ્રાન્ચ દ્વારા સભ રીજીયોનલ કોન્ફરન્સ 'ઈનોવેટિંગ ફોર એ ગ્લોરિયસ ટુમોરો'નું આયોજન કરાયું હતું. જેમાં સુરત બ્રાન્ચના ચેરમેન CA અરુણ નારંગ, વાઈસ ચેરમેન CA દુષ્યંત વિઠ્ઠલાણી, સેક્રેટરી CA અશ્વિન ભાઉવાલા, ટ્રેઝરર CA શેલેષ લાખનકીયા તેમજ અન્ય કમિટી મેમ્બર સહિત ભારતભરમાંથી 500થી વધુ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ હાજર રહ્યા હતા. આ

પ્રસંગે WIRC of ICAI ના પ્રમુખ CA અર્પિત કાબરા તેમજ ઓફિસ બેરર્સ પણ ઉપસ્થિત રહ્યા હતા. કોન્ફરન્સમાં મુખ્યત્વે ચાર્ટર્ડ એકાઉન્ટ દ્વારા ડેટા પ્રોટેક્શન & પ્રાયવસી, ટેકનોલોજી, ટેક્સ ઓડિટ જેવા વિષયો પર વિવિધ તજજ્ઞો પ્રો. કપિલ સુરી, ડો. આરકે ટેલર, ઇબ્રાહિમ ખત્રી, CA કાર્તિક રાઠિયા, CA અનુપ કપૂર, CA અનિલ ભંડારી, CA અભિષેક મિતલે પોતાના અનુભવો શેર કર્યા હતા.



સુરત-સિટી ભાસ્કર 13-10-2023

13-14 ઓક્ટોબરે
ICAI સુરત બ્રાન્ચની
કોન્ફરન્સ યોજાશે

સુરત | ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ સુરત બ્રાન્ચ દ્વારા તારીખ 13 અને 14 ઓક્ટોબરના રોજ સભ રીજીયોનલ કોન્ફરન્સ 'ઈનોવેટિંગ ફોર એ ગ્લોરિયસ ટુમોરો' રાખવામાં આવી છે. આ બાબતે માહિતી આપતા ચેરમેન CA અરુણ નારંગે જણાવ્યું હતું કે, ભારતભરમાંથી 500થી વધુ ચાર્ટર્ડ એકાઉન્ટન્ટ આ કોન્ફરન્સમાં ભાગ લઈ રહ્યા છે. આ વર્ષે નેશનલ કોન્ફરન્સમાં મુખ્યત્વે ચાર્ટર્ડ એકાઉન્ટ દ્વારા ડેટા પ્રોટેક્શન એન્ડ પ્રાયવસી, ટેકનોલોજી, ટેક્સ ઓડિટ જેવા વિષયો પર વિવિધ તજજ્ઞ જેમ કે, પ્રોફેસર કપિલ સુરી, ડો. આરકે ટેલર, મિસ્ટર ઇબ્રાહિમ ખત્રી જેવા નિષ્ણાંતો પોતાના અનુભવ સાથે વિશ્લેષણ કરશે. આ પ્રસંગે WIRC ઓફ ICAI ના પ્રમુખ CA અર્પિત કાબરા તેમજ ઓફિસ બેરર્સ પણ આ કોન્ફરન્સમાં ઉપસ્થિત રહેશે. ઉલ્લેખનીય છે કે, હાલમાં જ સીએના કોર્સમાં ફેરબદલ કરવામાં આવ્યો હતો.

સીએની પરિષદમાં ડેટા રક્ષણ, પ્રાયવસી, ટેકનોલોજી
અને ટેક્સ ઓડિટ જેવા વિષયોનું વિશ્લેષણ કરાયું

સુરત, તા.૨૧
ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ સુરત બ્રાન્ચ દ્વારા તારીખ ૧૩/૧૦/૨૦૨૩ અને ૧૪/૧૦/૨૦૨૩ના રોજ સભ રીજીયોનલ કોન્ફરન્સ "અભિવ્યક્તિ: ઈનોવેટિંગ ફોર એ ગ્લોરિયસ ટુમોરો" નું આયોજન કરવામાં આવ્યું હતું. કોન્ફરન્સમાં મુખ્યત્વે ચાર્ટર્ડ એકાઉન્ટ દ્વારા ડેટા પ્રોટેક્શન & પ્રાયવસી, ટેકનોલોજી, ટેક્સ ઓડિટ જેવા વિષયો પર વિવિધ તજજ્ઞ જેમ કે Prof કપિલ સુરી, Dr આરકે ટેલર, Mr ઇબ્રાહિમ ખત્રી, સીએ કાર્તિક રાઠિયા, સીએ અનુપ કપૂર, સીએ અનિલ ભંડારી, સીએ અભિષેક મિતલ વિગેરેએ પોતાના અનુભવ સાથે વિશ્લેષણ કર્યું હતું. નવરાત્રીના ભાગ રૂપે ૧૩ ઓક્ટોબર, ૨૦૨૩ના રોજ સાંજે ૦૭:૩૦ કલાકે "યાત્રિ B4 નવરાત્રિ 2023" નું પણ આયોજન કરવામાં આવ્યું હતું. જેમાં મુખ્ય અતિથિ તરીકે શ્રી વિજય સિંઘ યુજર (IPS), Dy કમિશનર ઓફ પોલીસ, સુરત હાજર રહ્યા હતા. આ વર્ષે સભ રીજીયોનલ કોન્ફરન્સ

ના ઉદ્ઘાટન સમારોહમાં અજય કુમાર તોમાર (IPS), કમિશનર ઓફ પોલીસ, સુરત હાજર રહ્યા હતા. આ પ્રસંગે WIRC of ICAI ના પ્રમુખ સીએ અર્પિત કાબરા તેમજ ઓફિસ બેરર્સ આ



ઈન્સ્ટિટ્યૂટ ઓફ સીએની સુરત શાખામાં બે દિવસીય
સભ રિજીયોનલ કોન્ફરન્સમાં પોલીસ કમિશનર
તોમર સહિતના તજજ્ઞોએ પણ માર્ગદર્શન આપ્યું

કોન્ફરન્સમાં ઉપસ્થિત રહ્યા હતા. આ બદલ સીએ અરુણ નારંગ - ચેરમેન, સુરત બ્રાન્ચ ઓફ WIRC ઓફ ICAI ના પ્રમુખ તેમજ WIRC

ટીમ નો ખુબ ખુબ આભાર માને છે. આ કોન્ફરન્સમાં સુરત બ્રાન્ચના ચેરમેન સીએ અરુણ નારંગ, વાઈસ ચેરમેન સીએ દુષ્યંત વિઠ્ઠલાણી, સેક્રેટરી સીએ અશ્વિન ભાઉવાલા, ટ્રેઝરર સીએ શેલેષ લાખનકીયા તેમજ અન્ય કમિટી મેમ્બરના જણાવ્યા મુજબ ભારતભરમાંથી 500 થી વધુ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ આ કોન્ફરન્સમાં ભાગ લીધો હતો.



SURAT BRANCH OF WIRC OF ICAI



Event Snap Shot

GST Workshop



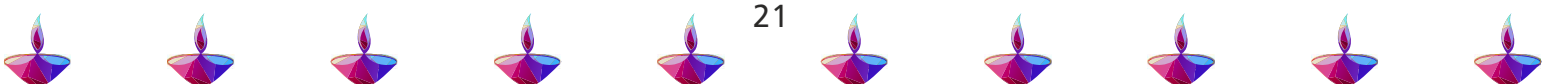


SURAT BRANCH OF WIRC OF ICAI



Event Snap Shot

Monumental Cleanliness Drive - SWACHHATA HI SEVA - Held on 01.10.2023



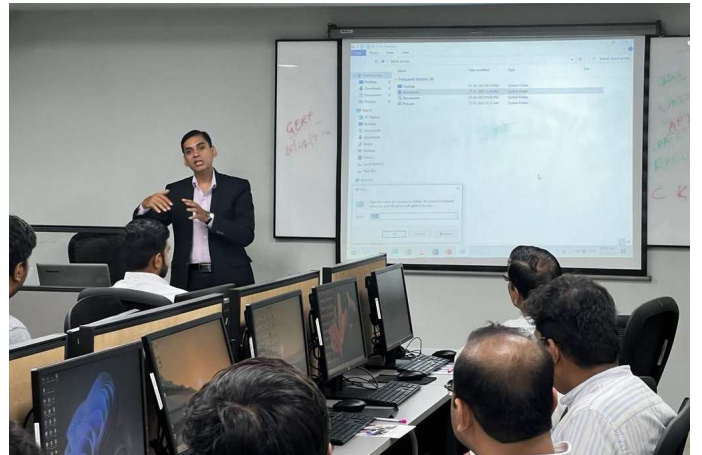


SURAT BRANCH OF WIRC OF ICAI



Event Snap Shot

MS Excel Workshop



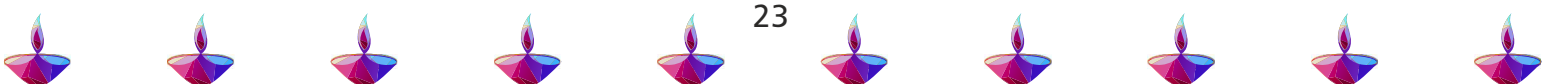


SURAT BRANCH OF WIRC OF ICAI



Event Snap Shot

Sub Regional Conference - 2023 अविन्य Innovating For A Glorious Tomorrow Held on 13-14th October, 2023





SURAT BRANCH OF WIRC OF ICAI



Event Snap Shot

Technical Session - 1



Technical Session - 2





SURAT BRANCH OF WIRC OF ICAI



Event Snap Shot

Technical Session - 3



Technical Session - 4





SURAT BRANCH OF WIRC OF ICAI



Event Snap Shot

Technical Session -5



Technical Session -6





SURAT BRANCH OF WIRC OF ICAI



Event Snap Shot

Cultural Evening





SURAT BRANCH OF WIRC OF ICAI



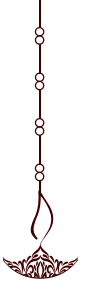
Event Snap Shot

Cyber Crime Session





SURAT BRANCH OF WIRC OF ICAI



Connect with Branch on Social Media :

- ☞ To join CA Member's Surat Branch Whatsapp Group :
<https://chat.whatsapp.com/F1NrBYUXWR85xYNwig2a8p>
- ☞ To join CA Member' Surat Branch Instagram Page :
<https://instagram.com/suraticai?igshid=OGQ5ZDc2ODk2ZA==>
- ☞ To Join CA Member's Surat Branch Facebook Page:
<https://www.facebook.com/icaipurat1?mibextid=LQQJ4d>
- ☞ To Join CA Member's Surat Branch Linkedin Page:
<https://www.linkedin.com/company/icai-surat/?viewAsMember=true>

Seeking your contribution for Monthly E- Newsletter Article published by Surat Branch of WIRC of ICAI :

We are reaching out to all the members of Surat Branch with all of our excitement by seeking your contribution towards Articles for Surat Branch E-Newsletter with your expertise and insights in professional fields. As you are aware that the Surat Branch of WIRC of ICAI publishes E-Newsletters every Month, thus in the process of drafting E-Newsletter we seek Articles from our Members. Your unique perspective and insights would greatly enrich the content of the article and provide valuable information to our readers. We would like to invite you to share your thoughts through an article published in the Monthly E-Newsletter. Your expertise would help shed light on the important topics of Professional fields. We look forward to the possibility of collaborating with you on monthly articles for E-Newsletter. We appreciate your time and consideration and hope to hear from you soon. Members who want to contribute an article, we request your good self to please share us details like - Your Passport size photograph, Email ID, Contact No. along with your article at surat@icai.org.





SURAT BRANCH OF WIRC OF ICAI



Upcoming Events of Surat Branch

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

WE CARE **GloPAC**

SURAT BRANCH OF WIRC OF ICAI
ORGANIZES
FULL DAY PROGRAM ON
INTERNAL AUDIT

04th NOV 2023, SAT 9:00 AM ONWARDS 6 CPE HOURS

ICAI BHAWAN B/h VR Mall, Dumas Road, Rundh-Magdalla, Surat

Program Schedule & Details

Registration, Breakfast & Networking : 09:00 AM to 10:00 AM

Inaugural Session : 10:00 AM to 10:30 AM

<p>Technical Session - 1 10:30 AM to 12:00 PM</p> <p>TOPIC End to End Order to Cash Process (Incl. Scope, Risk Control Matrix, Sampling, Working Papers, Documentation, Evidence & Observation)</p> <p>SPEAKER CA. Ankit Patel Director, Profitviti India Member Pvt. Ltd.</p>	<p>Technical Session - 2 12:00 PM to 01:30 PM</p> <p>TOPIC End to End Procure to Pay Process (with special focus on Analytical queries, Tools, Observations & Documentation)</p> <p>SPEAKER CA. Sachin Holmukhe Mumbai</p>	<p>Technical Session - 3 02.30 PM to 04.00 PM</p> <p>TOPIC : Expectation from Internal Auditors- To add Value to Organization</p> <p>Moderator CA. Mazhar Lokhandwala Associate Director, Profitviti India Member Pvt. Ltd.</p> <p>Panelists</p> <p>CA. Shobhit Dwivedi MAAS Head, Adani (Ahmedabad)</p> <p>CA. Mukundan KV CEO, IIA (Mumbai) (Ex-Alcargo Logistics)</p> <p>CA. Prajnt Gandhi Mumbai</p>
<p>Lunch Break 01:30 PM to 02:30 PM</p>	<p>Technical Session - 4 04:00 PM to 05:30 PM</p> <p>TOPIC Reporting & Communication (Incl. Observation Rating, Report Rating, Follow-Up Tracker and Audit Committee Presentation)</p> <p>SPEAKER CA. Kishore Iyer Mumbai</p>	<p>Hi-Tea 05:30 PM to 06:00 PM</p>

TEAM SURAT BRANCH OF WIRC OF ICAI

Registration Fees ₹500/- + 18% GST

CA. Arun Narang Chairperson, Surat Branch of WIRC of ICAI
CA. Dushyant Vithani Vice Chairperson, Surat Branch of WIRC of ICAI
CA. Ashwin Bhauwala Secretary, Surat Branch of WIRC of ICAI
CA. Shailesh Lakhankiya Treasurer, Surat Branch of WIRC of ICAI
CA. Nikesh Kothari Imm. Past Chairperson
CA. Ishwar Jivani RCM - WIRC
CA. Manthan Chawat MCM
CA. Preetesh Shah MCM
CA. Chimpu Lapsiwala MCM
CA. Joni Jain MCM

For Registration Visit / Scan QR Code
www.surat-icai.org
For more information contact
+91 95105 82383 | 0261-3506372 / 73

<https://www.surat-icai.org/events/04-11-23-full-day-program-on-internal-audit>



KZ Services
For TAXES, Be updated with US

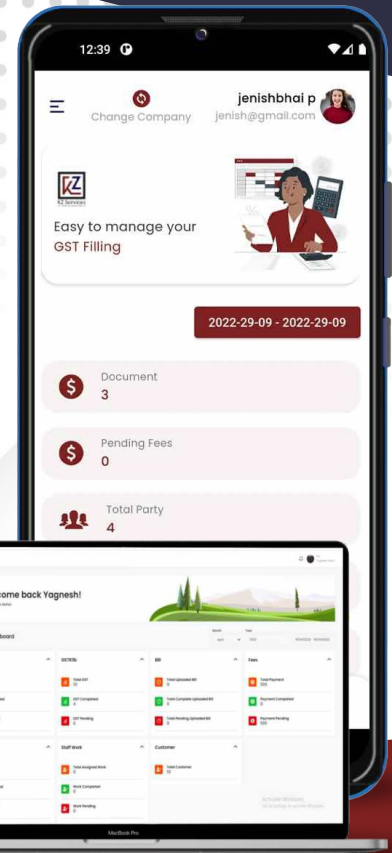
MANAGE OFFICE & COMMUNICATION WITH YOUR CLIENT

- ?** *Is it difficult to manage the Documents received on WhatsApp?*
- ?** *Does your client disturb you for small matters like sending of 3 years ITR every now & then?*
- ?** *Do you want your client to remain informed on Realtime basis about Pending Fees?*

Answer to all such Problems is

KZ Services Portal & App

KZ SERVICES has developed a **Portal & App for Android & iOS** for CA's & their Clients. It **addresses the communication problem** between CA's & Clients. It helps to remotely manage the office work of CA.



Salient Features of Portal & Application



Dashboard

Provide compliance status of your client.



Add User

Users can be added & Task can be assigned.



Document Master

Storage for Client documents like Pan, Aadhar, Udhyaam, Deeds, License etc.



Notification

Send notification to the Client for any matter.



GST

Client can upload bills pdf image, jpg etc. from his end & confirm the uploading then CA will receive all the bill at other end. Color coding for status like Bill received and confirmed, pending for filing, filed. Filing status can be imported directly form GSTN.



ITR

Once you upload the filed ITR in this tab all client can download three years return directly from their app.



Challan

An entry can be made to the Client whose fee is outstanding and this entry will show the Client in his application



For Demo Contact our Customer Care

1800 309 908 1

DOWNLOAD THE APP



CAS X
ENHANCE YOUR MONEY POWER



**IS THIS INFLATION TAKING AWAY
YOUR LIFETIME SAVINGS...?**

IF YES..

**THEN, GRAB THIS OPPORTUNITY OF
7% DISCOUNTS ON
75+ BRANDS AS WELL AS ON FUELS**

NOW START ENHANCING YOUR MONEY POWER BEYOND IMAGINATION



IMPERIA VOUCHER (5 MONTHS VALIDITY)

OFFER PRICE: 1599 INR



PRIVILEGE VOUCHER (5 MONTHS VALIDITY)

OFFER PRICE: 599 INR

- Imperia Voucher is valid for 5 months from the date of activation.
- Customers will get a Rupay / Visa Prepaid Card free of cost. (Only to be used at petrol pumps)
- Customers can avail benefits of Maximum 5000 for the span of 5 months i.e. 1000 for each month.
- If not used within the same month, an unutilized points will expire. It won't transfer over to the following month.
- Customers will give get 5 months of subscription of our Unlimited GV portal for their unlimited purchase of E-Gift Vouchers.
- 6 movie tickets complementary which can be redeemed per month with maximum of 2 tickets with validity of 4 months. A gap of 30 days is required between each 2 movie tickets redemption.
- Privilege Voucher is valid for 5 months from the date of activation.
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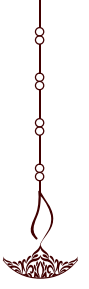
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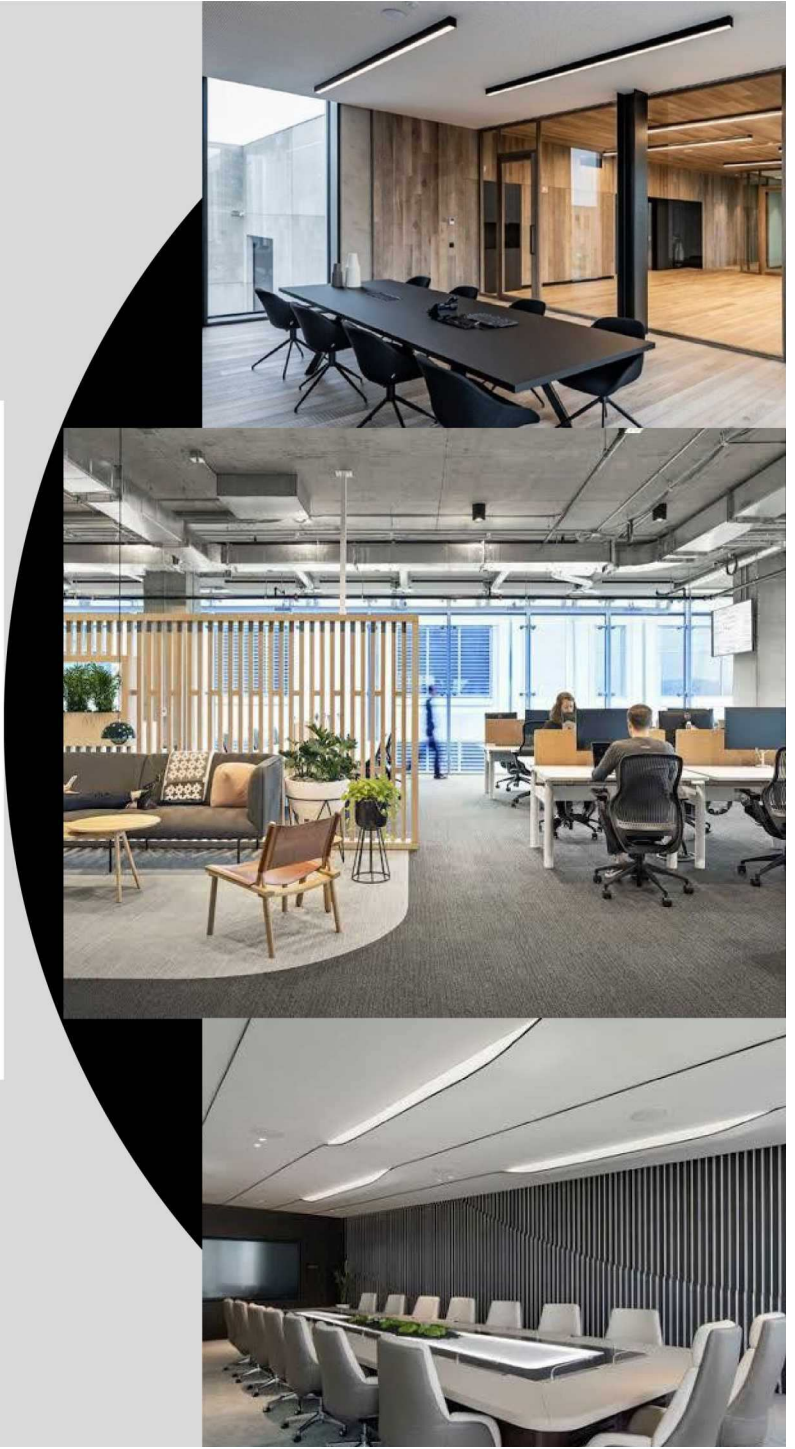


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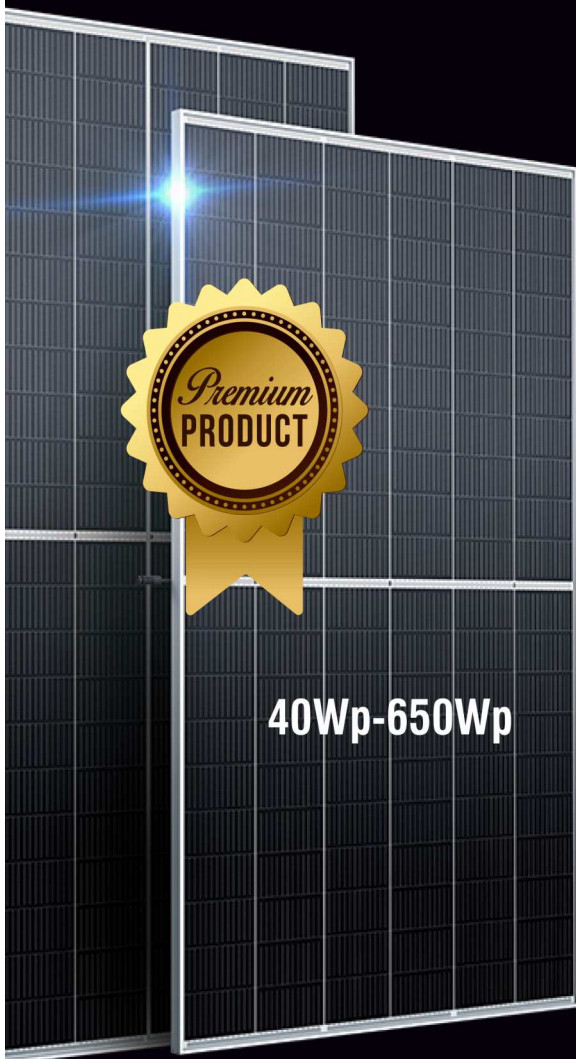


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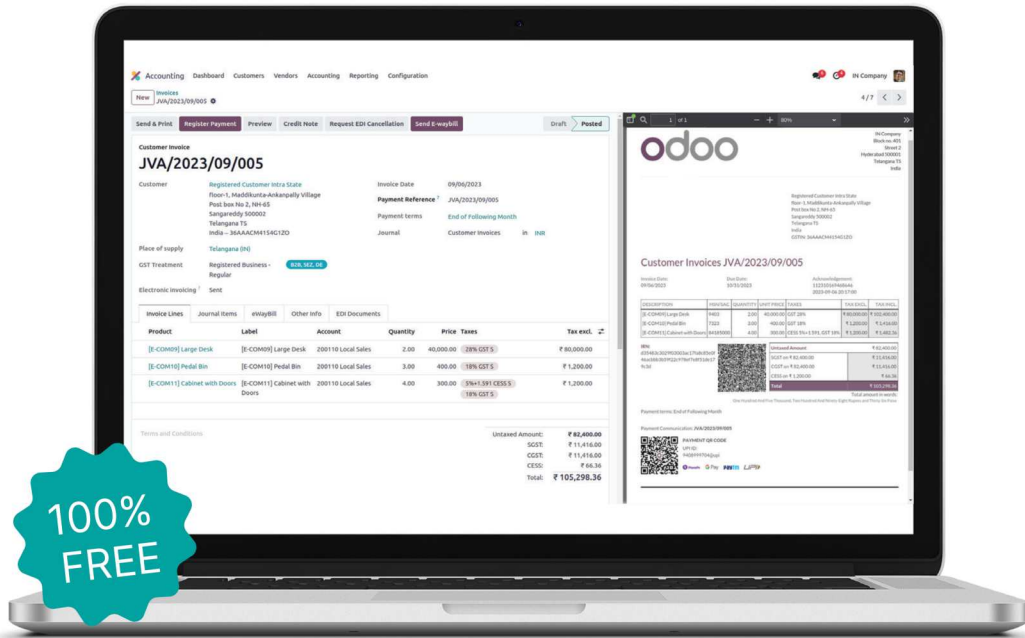
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