

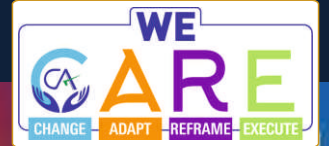


# SURAT BRANCH OF WIRC OF ICAI

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E - Newsletter

February 2024



## Surat Branch Office Bearers:

Chairperson :

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Vice Chairperson :

**CA. Dushyant Vithlani**  
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Secretary :

**CA. Ashwin Bhauwala**  
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Treasurer :

**CA. Shailesh Lakhankiya**  
97251 90123

## Committee Members :

**CA. Nikesh Kothari**  
Imm. Past Chairperson  
93760 36646

**CA. Manthan Chawat**  
99049 54005

**CA. Chimpu Lapsiwala**  
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**CA. Joni Jain**  
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**CA. Preetesh Shah**  
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**Ex. Officio Member**  
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**CA. Ishwar Jivani**  
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## Newsletter Committee :

Chairperson :

**CA. Preetesh Shah**

Committee Members :

**CA. Shailesh Lakhankiya**

**CA. Jinendra Mehta**

**CA. Atit Shah**

**CA. Mayank Jhanwar**

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## SURAT BRANCH OF WIRC OF ICAI



### From Chairman's Desk:

Dear Professional Colleges,  
Season's Greetings! There is blossom everywhere as spring blooms, welcoming new leaves!

"In the world of deadlines and meetings, let's make February a month of breakthroughs, efficiency and shared success.

Onward to new achievements!"

It is with great pleasure and gratitude that I address you all through our newsletter. This is my last communication as the chairperson of the branch in our newsletter.

We have the results of the final examination and new members have joined the fraternity. We welcomed all the new members by felicitating them.

Reflecting back on this past year, it has been an exhilarating one personally. As the Chairman of the second largest branch of Gujarat most vibrant branch in India, I was privileged to put my shoulder to the wheel and along with other members strive to take Surat Branch to greater heights. Serving as Chairman of Surat Branch of WIRC of ICAI for 2023-24 has been an honour and a privilege. I hope that during my term I have been able to make a positive impact on both the current and future of the branch. Thank you for the opportunity to lead and for your patience as I grew in my position. This is definitely one experience I will never forget!

At the outset in this tenure we have launched Surat Member's Directory 2023, after 5 years hiatus. In the history of Surat Branch 1st time ever organised 15 Days of Lecture Series and promoted new speakers. We have generated 317 CPE Hours in a year i.e. highest CPE Hours in 52 years of surat branch history. Hosted 2 Residential Refresher Course (RRC) one at Sasan Gir and other at Hyderabad - Centre of Excellence, again a unique place and with unique concept. New reading room has been inaugurated, Tax Clinic was started, Sub regional conference hosted by surat branch after a decade.

None of this would have been possible without the unwavering support of my Team of Mana and officers of the institute, to whom I owe my gratitude. I take this opportunity to thank all the members of the Branch to have bestowed this opportunity upon me. It is with your support that we have been able to host a wide variety of programs and activities in our pursuit of professional excellence.

I want to extend my sincere appreciation to all of you for your unwavering commitment. The passion and hard work of my team are the cornerstones of our success. Together, we have not only weathered storms but also embraced opportunities for growth and innovation.

In closing, let us take a moment to appreciate the journey so far and the incredible strides we have made together. My Team's dedication is the driving force behind the successful tenure and I am honoured to lead such a remarkable team. Reflecting on our recent achievements, we are setting new standards and carving a path of excellence.

Thank you for your unwavering commitment to the Branch.

**"THE FUTURE IS SHAPED BY WHAT WE DO TODAY. LET'S MAKE EACH ACTION COUNT AS WE WRITE THE NEXT CHAPTER OF OUR SHARED SUCCESS STORY."**

**CA. Arun Narang**

Chairperson

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## From Newsletter Desk:

Dear Members of Surat Branch, I extend my warmest greetings to each of you as we embark on the February edition of our Chartered Accountants newsletter. As we unfold the pages of this month's Chartered Accountants newsletter, it is my pleasure to welcome you to a journey of insights, achievements, and professional growth.

February, often associated with matters of the heart, provides us with a unique opportunity to reflect on the passion and dedication that each member of our esteemed community brings to the table. In these dynamic times, where financial landscapes are ever-evolving, our community stands resilient, adapting and excelling in the face of challenges. This edition is a tribute to your dedication, showcasing the depth and breadth of knowledge within our esteemed association.

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. In order to make the newsletter more resourceful, we need your support by way of contribution of updates, useful suggestions, etc. I extend my sincere gratitude to the Editorial team for their hard work to publish this newsletter in time. 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](mailto:surat@icai.org).

Thank you for your unwavering support, and here's to a February filled with continued success, collaboration, and growth.

Wishing you a prosperous and rewarding year ahead.

### CA. Preetesh Shah

Chairman - Newsletter Committee,

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**CA. Ritesh Arora**

## GST CASE LAW COMPENDIUM – January 2024 EDITION

|     |  |  |
|-----|--|--|
| 1.  | Whether the period of limitation for filing the appeal is extended pursuant to the 52nd GST Council Meeting?   |  |
| 2.  | Whether the GST registration be cancelled, without specifying the reason and explanation in the SCN?   |  |
| 3.  | Whether the penalty u/s 122(1)(iii) can be imposed when there is only a delay in depositing the amount of tax collected by the Supplier?   |  |
| 4.  | Whether the penalty be imposed on the erring Government official for non-compliance with the orders of the Tribunal?   |  |
| 5.  | Gujarat High Court to examine the validity of Notification extending the period for issuance of SCN u/s 73 of the CGST Act   |  |
| 6.  | Can the revenue department seize cash under Section 67 of the CGST Act?  |  |
| 7.  | Whether the Petitioner is entitled to the custody of the vehicle to be released by the Revenue Department after furnishing of bond and security by the Assessee?   |  |
| 8.  | Whether an order can be passed within nine days of issuance of SCN and what is considered a reasonable time to file a reply to SCN?  |  |
| 9.  | ITC can be blocked when no order is issued under Section 74 of the CGST Act or Rule 86A of the CGST Rules.   |  |
| 10. | Whether the notice uploaded “View Additional Notices and Orders” Valid?  |  |
| 11. | The Honorable Supreme Court dismissed the Special Leave Petition and reaffirmed the order passed by the Honorable Calcutta High Court in the aforementioned case.  |  |
| 12. | Does the entire amount of pre-deposit have to be paid from the Electronic Cash Ledger for filing an appeal under the Amnesty Scheme?   |  |
| 13. | Whether GST Registration canceled without granting any hearing and proper reasoning sustainable?   |  |
| 14. | Whether the extraordinary jurisdiction under Article 226 can be invoked when the statutory remedy of appeal is not availed?  |  |
| 15. | Whether the Taxpayer entitled to a refund under the Inverted Duty Structure when Input tax is erroneously charged by the Supplier at a higher rate?  |  |
| 16. | Whether rectification in return be allowed when ITC in GSTR-3B is accounted as IGST credit instead of CGST and SGST credit erroneously?  |  |
| 17. | Whether the Tax Research Unit (TRU) have any vested authority to issue circulars under the GST law?  |  |
| 18. | Whether the Assessee is entitled to interest on GST Refund from the date of expiration of 60 days of the first application filed when the subsequent application for refund is filed as per Appellate Order? |  |



|     |   |  |
|-----|---|--|
| 19. | Whether the Director liable for payment of tax amount when it is not determinable that the Company is unable to pay the tax amount during liquidation proceedings?              |  |
| 20. | Whether the Revenue Department has the power to re-adjudicate or re-quantify Refund Orders?   |  |
| 21. | Whether the High Court have the power to reduce or waive the amount of pre-deposit to be paid at the time of filing the appeal due to financial hardship faced by the Assessee? |  |
| 22. | Whether the Credit be denied due to an incorrect description of Service on invoices when Service Tax has been correctly paid?   |  |
| 23. | Whether time limit prescribed for claiming a refund under Section 11B of the CEA would be applicable in cases when Service Tax is paid erroneously?                             |  |

[https://drive.google.com/file/d/18TYM6mqaGHywP7h92R2nF4x\\_F1A1UqUg/view?usp=sharing](https://drive.google.com/file/d/18TYM6mqaGHywP7h92R2nF4x_F1A1UqUg/view?usp=sharing)

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**CA RICHA TOSHNIWAL**

## **Dematerialisation of Securities**

On October 27, 2023 the Ministry of Corporate Affairs issued few amendments to the Companies (Prospectus and Allotment of Securities) Rules, 2014 vide circular no. G.S.R. 802(E) named as Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023 and inserted **“Rule 9B- Issue of securities in dematerialised form by private companies”**.

The bare provisions of the amendment is as under-

**G.S.R. 802(E).**—In exercise of the powers conferred by section 29 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Prospectus and Allotment of Securities) Rules, 2014, After rule 9A of the said rules, the following rule shall be inserted, namely:-

**“9B. Issue of securities in dematerialized form by private companies:-**

- (1) Every private company, other than a small company, shall within the period referred to in sub-rule (2) -
- (a) issue the securities only in dematerialised form; and
  - (b) facilitate dematerialisation of all its securities,

in accordance with provisions of the Depositories Act, 1996 (22 of 1996) and regulations made thereunder.

(2) A private company, which as on last day of a financial year, ending on or after 31st March, 2023, is not a small company as per audited financial statements for such financial year, shall, within eighteen months of closure of such financial year, comply with the provisions of this rule.

(3) Every private company referred to in sub-rule (2) making any offer for issue of any securities or buyback of securities or issue of bonus shares or rights offer, after the date when it is required to comply with this rule, shall ensure that before making such offer, entire holding of securities of its promoters, directors, key managerial personnel has been dematerialised in accordance with the provisions of the Depositories Act, 1996 (22 of 1996) and regulations made thereunder.

(4) Every holder of securities of the private company referred to in sub-rule (2),-

- (a) who intends to transfer such securities on or after the date when the company is required to comply



with this rule, shall get such securities dematerialised before the transfer; or

(b) Who subscribes to any securities of the concerned private company whether by way of private placement or bonus shares or rights offer on or after the date when the company is required to comply with this rule shall ensure that all his securities are held in dematerialised form before such subscription.

(5) The provisions of sub-rules (4) to (10) of rule 9A shall, mutatis mutandis, apply to the dematerialization of securities under this rule.

(6) The provisions of this rule shall **not apply in case of a Government company.**”

### Terminologies to uncover

1. **Securities** – This is the first and the foremost definition to discover around which the whole amendment revolves. As per Sec 2(81) of the Companies Act 2013, “securities” means the securities as defined in 2(h) of the Securities Contracts (Regulation) Act, 1956 (42 of 1956)

As per 2(h) of the Securities Contracts (Regulation) Act, 1956 which is reproduced as follows-  
“securities” include—

- (i) shares, scrips, stocks, bonds, debentures, debenture stock or other marketable securities of a like nature in or of any incorporated company or other body corporate;
- (ia) derivative;
- (ib) units or any other instrument issued by any collective investment scheme to the investors in such schemes;
- (ic) security receipt as defined in clause (zg) of section 2 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002;
- (id) units or any other such instrument issued to the investors under any mutual fund scheme;
- (ii) Government securities;
- (iia) such other instruments as may be declared by the Central Government to be securities; and
- (iii) rights or interest in securities;

### 2. Private company

As per 2(68) of The Companies Act, 2013 which is reproduced as follows-

“Private company” means a company having a minimum paid-up share capital as may be prescribed, and which by its articles,—

- (i) restricts the right to transfer its shares;
- (ii) Except in case of One Person Company, limits the number of its members to two hundred:  
Provided that where two or more persons hold one or more shares in a company jointly, they shall, for The purposes of this clause, be treated as a single member:

Provided further that—

- (A) persons who are in the employment of the company; and



- (B) persons who, having been formerly in the employment of the company, were members of the company while in that employment and have continued to be members after the employment ceased, shall not be included in the number of members; and
- (iii) prohibits any invitation to the public to subscribe for any securities of the company;

### 3. Small company

As per 2(85) of The Companies Act, 2013 which is reproduced as follows-

“Small Company” means a company, other than a Public Company,--

- i) Paid up share capital of which does not exceed Four crore rupees or such higher amount as may be prescribed which shall not be more than ten crore rupees and
- ii) Turnover of which [as per profit and loss account for the immediately preceding financial year] does not exceed fourty crore rupees or such higher amount as may be prescribed which shall not be more than one hundred crore rupees

Provided that nothing in this clause shall apply to—

- (A) A Holding company or a Subsidiary company;
- (B) A company registered under section 8; or
- (C) A company or body corporate governed by any special Act.

### 4. Government company

As per 2(45) of The Companies Act, 2013 which is reproduced as follows-

“Government company” means any company in which not less than fifty-one per cent. of the paid-up share capital is held by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments, and includes a company which is a subsidiary company of such a Government company;

### Non-Applicability

#### Small Company and Government Company

The position is required to be analyzed as on the last day of a financial year. If a company ceases to be a small company after 1st April, 2023 it will be required to comply with the provisions within 18 months from the closure of the financial year i.e. from 31st March, 2024 and be required to comply by 30th September, 2025.

If a private company is Section 8 company with share capital, or a subsidiary of another private company or is a holding company of another private company, then even if paid-up and turnover falls within the parameters indicated for a small company, it will not be considered as a small company and therefore, will be required to comply with the Present Amendment.

### Impact of Dematerialization on Company

On or after the date when company is required to comply with the above provisions, all Private Company





has to ensure that entire holding of securities of its Promoters, Directors, Key Managerial personnel is in dematerialized form before the mentioned due date, otherwise company shall not be able to do following:

- a. Issue of securities.
- b. Buy-back of securities.
- c. Issue of bonus shares; and
- d. Issue of Rights Offer

Irrespective of the fact whether shareholders want to transfer their shares or not. It is the responsibility of Company to facilitate dematerialization to shareholders or else the penal provisions will be attracted to the Company

### Impact of Dematerialization on Security Holders

On or after the date when company (in which holders have securities) is required to comply with the above provisions, the holder shall get all the securities of the concerned company dematerialized before the mentioned due date to do the following-

- a. transfer securities
- b. subscribe to any securities of the concerned Private Limited Company

Thus, the conclusion is a shareholder, unless a promoter, director or KMP, may continue to hold shares in physical form even after the applicable due date. However, the said shares will not be able to be transferred until dematerialised. Further, the shareholder will be able to subscribe in any further issue only after ensuring dematerialising the securities

**Point to Note: A holder of securities of a private company can transfer such securities in physical form before the concerned due date applicable to that company.**

**For an example** a private limited co. XYZ Pvt Ltd. is not a small company as on 31.03.2023, then the last date for dematerialization of securities is 30.09.2024 (18 months from the end of the financial year), now the holder of security of XYZ Pvt Ltd. can transfer shares in physical form before 30.09.2024. Thereafter, it can be done in dematerialised form only.

### Consequences of failure to Comply with the above amendment

As there is no specific penalty/fine prescribed under rule 9B of the Companies (Prospectus and Allotment of Securities) Rules, 2014, therefore the general penalty under Section 450- **“Punishment where no specific penalty or punishment is provided”** of the Companies Act, 2013 shall apply.

|                     |   |
|---------------------|---|
| <b>Company</b>      | <ul style="list-style-type: none"> <li>• Apply for ISIN</li> <li>• File Half yearly Reconciliation Report (file required Form PAS -6 to the ROC within sixty days from the conclusion of each half year)</li> <li>• If fails to comply above liable for fine under section 450</li> </ul> |
| <b>Shareholders</b> | <ul style="list-style-type: none"> <li>• Until Unless don't convert shares in Demat Can't make any transfer and subscription of shares</li> </ul>   |

**Disclaimer:** The explanation provided herein are solely for information purposes and does not aim at solicitation of work.

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**CA SAMARJIT SATYAM****ITR-U (Updated ITR)  
U/S. 139(8A) of the Income Tax Act, 1961**

In the Union Budget 2022, the government introduced the ITR U form for updating income tax returns. ITR-U is a form that allows taxpayers to correct errors or omissions on their ITRs up to two years from the end of the relevant assessment year to update their return. The ITR-U form is a rescue for those who have not filed their ITR or made inaccurate and false entries while filing their income tax returns. Section 139(8A) under the Income Tax Act allows you a chance to update your ITR within two years i.e. 24 months from the end of the relevant assessment year

By availing the provisions of Section 139(8A), taxpayers can rectify any errors or updates in their original return without facing legal consequences for incorrect information. These 2 years are calculated from the end of the year in which the original ITR was filed.

For instance, for AY 2023-24, you missed the revised/ belated return filing window, you can file an ITR-U after the end of the assessment year, i.e. 31 March 2024 but within two years from there, i.e. 31 March 2026. Irrespective of whether the taxpayer has filed an original, belated, or revised ITR or has completely missed filing the ITR in a specific financial year.

**Who is eligible to file Form ITR-U under Section 139(8A)?**

Any taxpayer can file an updated return u/s 139 (8A) whether he has furnished/not furnished an original return, revised return, or belated return in case of any omission, error, or wrong statement in his earlier return of income.

**An Updated Return can be filed if:**

- Return previously not filed
- Income not reported correctly
- Wrong heads of income chosen
- Reduction of carried forward loss
- Reduction of unabsorbed depreciation
- Reduction of tax credit u/s 115JB/115JC
- Wrong rate of tax



## Who is not eligible to file Form ITR-U u/s 139 (8A)?

An Updated Return under section 139(8A) cannot be filed if:

- If an updated return is already filed
- If an updated return is the return of loss
- If an updated return reduces Income Tax Liability in the return filed earlier
- If updated return results in the increase of Refund
- If a search has been initiated under section 132
- If books of Accounts or any other documents are requisitioned under section 132A.
- If the survey has been conducted under section 133A
- If any proceeding of assessment, reassessment, re-computation or revision is pending or completed for that relevant year
- If the Assessing Officer has information against such person under Prevention of Money Laundering Act or Black Money (Undisclosed Foreign Income and Asset) and Imposition of Tax Act or Benami Property Transactions Act or Smugglers and Foreign Exchange Manipulators Act and the same has been communicated to the assessee.
- If the information for the relevant assessment year has been received under an agreement referred to in section 90 or section 90A in respect of such person and the same has been communicated to him prior to the date of furnishing of return under this subsection.
- Other Notified Persons

What is the time limit to file ITR-U?

- The time limit to file an updated return u/s 139 (8A) is 24 months from the end of the relevant assessment year. The updated return of FY 22-23 (AY 2023-24) can be filed till 31st March 2026.
- For example,

| Assessment Year | Last Date of Updated ITR Filing |
|-----------------|---------------------------------|
| (2021 -22)      | 31 March 2024                   |
| (2022-23)       | 31 March 2025                   |
| (2023-24)       | 31 March 2026                   |

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**CA. Shailesh Lakhankiya**

**Various Due Dates**

**Statutory and Tax Compliance Calendar for February 2024**

| Income Tax                |                   |             |  |
|---------------------------|-------------------|-------------|--|
| Purpose                   | Compliance Period | Due Date    | Compliance Details   |
| TDS/TCS Liability Deposit | Jan -24           | 7 -Feb -24  | Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for previous month.  |
| TDS Certificate           | Dec -23           | 14 -Feb -24 | Due date for issue of TDS Certificate for tax deducted under section 194 -IA, 194 -IB, 194M and 194S in the month of December, 2023.<br>Note: Applicable in case of specified person mentioned under section 194S. |
| Form 24G                  | Jan -24           | 15 -Feb -24 | Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of January, 2024 has been paid without the production of a challan.   |
| TDS Certificate           | Oct -Dec, 23      | 15 -Feb -24 | Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending December 31, 2023.  |

| GST   |                   |             |  |
|---|-------------------|-------------|--|
| Purpose   | Compliance Period | Due Date    | Compliance Details   |
| <a href="#">GSTR -7-<br/>TDS return<br/>under GST</a>     | Jan -24           | 10 -Feb -24 | GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.  |
| <a href="#">GSTR -8-<br/>TCS return<br/>under GST</a>     | Jan -24           | 10 -Feb -24 | 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.   |
| <a href="#">GSTR -1</a>                                   | Jan -24           | 11 -Feb -24 | 1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.<br>2. Registered person, with aggregate turnover of less then INR 5 Crores during preceding year, opted for monthly filing of return under QRMP. |
| <a href="#">IFF (Invoice<br/>Furnishing<br/>Facility)</a> | Jan -24           | 13 -Feb -24 | 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.   |
| <a href="#">GSTR -6</a>                                   | Jan -24           | 13 -Feb -24 | Due Date for filing return by Input Service Distributors.  |
| <a href="#">GSTR - 3B</a>                                 | Jan -24           | 20 -Feb -24 | 1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.<br>2. Registered person, with aggregate turnover of less then INR 5 Crores during preceding year, opted for monthly filing of return under QRMP. |
| <a href="#">GSTR -5</a>                                   | Jan -24           | 20 -Feb -24 | GSTR -5 to be filed by Non -Resident Taxable Person for the previous month.  |



|  |                   |             |  |
|--|-------------------|-------------|--|
| <a href="#">GSTR -5A</a>                   | Jan -24           | 20 -Feb -24 | GSTR -5A to be filed by OIDAR Service Providers for the previous month.  |
| <a href="#">Due date of Payment of Tax</a> | Jan -24           | 25 -Feb -24 | 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. |
| <b>Labour Law</b>                          |                   |             |  |
| Purpose                                    | Compliance Period | Due Date    | Compliance Details   |
| Providend Fund / ESI                       | Jan -24           | 15 -Feb -24 | Due Date for payment of Provident fund and ESI contribution for the previous month.  |

### CA. Shailesh Lakhankiya, Surat

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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)





## 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)





**Managing Committee Meeting Attendance**

| Sr. No. | Name                                       | Jan 2024 to December 2024 |                  |             | 2023-24    |
|---------|--|---------------------------|------------------|-------------|------------|
|         |  | Total Meeting             | Attended Meeting | LOA Meeting | 22.01.2024 |
| 1       | CA. Arun Narang - Chairperson              | 1                         | 1                | 0           | Present    |
| 2       | CA. Dushyant Vithlani - Vice Chairperson   | 1                         | 1                | 0           | Present    |
| 3       | CA. Ashwin Bhauwala - Secretary            | 1                         | 1                | 0           | Present    |
| 4       | CA. Shailesh Lakhankiya - Treasurer        | 1                         | 1                | 0           | Present    |
| 5       | CA. Nikesh Kothari - Imm. Past Chairperson | 1                         | 0                | 1           | Absent     |
| 6       | CA. Manthan Chawat - MCM                   | 1                         | 0                | 1           | Absent     |
| 7       | CA. Preetesh Shah - MCM                    | 1                         | 1                | 0           | Present    |
| 8       | CA. Chimpu Lapsiwala - MCM                 | 1                         | 1                | 0           | Present    |
| 9       | CA. Joni Jain - MCM                        | 1                         | 1                | 0           | Present    |



**भारत 2023 INDIA**



# SURAT BRANCH OF WIRC OF ICAI



## Event Snap Shot

### 06.01.2024 Capital Market Trade Talks





# SURAT BRANCH OF WIRC OF ICAI



## Event Snap Shot

RRC Hyderabad 10.01.2024 - 13.01.2023





# SURAT BRANCH OF WIRG OF ICAI



## Event Snap Shot

### 1) Interactive Meet with President ICAI 24.01.2024





# SURAT BRANCH OF WIRC OF ICAI



## Event Snap Shot





# SURAT BRANCH OF WIRC OF ICAI



## Event Snap Shot

### CEO/CFO Meet On 24.01.2024 Interactive Meet with Members





### Chartered Accountant Catalyst and Architect of Corporate World



### Panel Discussion on - Future of Automation in Finance





# SURAT BRANCH OF WIRC OF ICAI



## Event Snap Shot

### 26.01.2024 Republic Day Celebration







# SURAT BRANCH OF WIRC OF ICAI



## Event Snap Shot



### 26.01.2024 Guest of honour





# SURAT BRANCH OF WIRC OF ICAI



## Event Snap Shot

### 26.01.2023 Motivational Session by Ms. Bhavika Maheshwari





### 26.01.2024 Welcome Ceremony of Newly qualified CA





### 26.01.2024 Welcome Ceremony of Newly qualified CA



**29.01.2024 Information Regarding Budget by CA. Arun Narang**

# કોમર્સના સ્ટુડન્ટ્સને CA અરુણ નારંગે બજેટની માહિતી આપી વિદ્યાર્થીઓ સરપ્લસ, બેલેન્સ અને ડેફિસિટ બજેટના પેરામીટર્સ શીખ્યા

સુરત। ધો. 11 અને 12 કોમર્સમાં અભ્યાસ કરતા વિદ્યાર્થીઓને બજેટ કઈ રીતે તૈયાર કરાય છે તે વિશેની સંપૂર્ણ માહિતી આપવા કામરેજ ખાતે આવેલી શ્રી વશિષ્ઠ વિદ્યાલયમાં સેમિનારનું આયોજન કરાયું હતું. જેમાં સીએ અરુણ નારંગે વિદ્યાર્થીઓ સાથે સંવાદ કર્યા હતા. જ્યાં બજેટ બનાવવા પાછળના કારણો અને તેની પ્રોસેસ વિશે માહિતી આપવામાં આવી હતી.

**વિવિધ મંત્રાલયોના આગામી વર્ષના ખર્ચ-આવક પરથી બજેટ તૈયાર કરાય છે**



ICAI સુરત ચેરમેન સીએ અરુણ નારંગે આ પ્રસંગે વિદ્યાર્થીઓને સંબોધતા કહ્યું હતું કે, બજેટ તૈયાર કરવા નાણા મંત્રાલય અન્ય મંત્રાલય અને નિતી આયોગની મદદ લેતી હોય છે. જેમાં સરકાર આવનાર

વર્ષમાં સરકારને થનાર આવક અને ખર્ચ વિશેની માહિતી આપે છે. ખર્ચ બે પ્રકારના હોય છે. રેવન્યુ અને કેપિટલ એક્સપેન્ડિચર. સરકારના રોજાંદા ખર્ચ જેમ કે કર્મચારીઓની સેલેરી અને અન્ય

એડમિનિસ્ટ્રેશનને લગતા ખર્ચને રેવન્યુ એક્સપેન્ડિચર જ્યારે ઈન્ફ્રાસ્ટ્રક્ચર ડેવલપમેન્ટને કેપિટલ એક્સપેન્ડિચર કહેવાય છે. બજેટના જુદા જુદા પ્રકાર હોય છે. જેમ કે સરપ્લસ, બેલેન્સ અને ડેફિસિટ. જો સરકારની આવક કરતા ખર્ચ ઓછો હોય તો તેને સરપ્લસ, આવક અને ખર્ચ સરખું હોય તો બેલેન્સ અને ખર્ચ વધુ હોય તો તેને ડેફિસિટ બજેટ કહેવાય છે.



## Connect with Branch on Social Media :

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- ☞ To join CA Member' Surat Branch Instagram Page :  
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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](mailto:surat@icai.org).



## Upcoming Events of Surat Branch

| Sr.No. | Date/Day   | Time              | Subject  | Speaker/Resource Person  | Venue   | CPE Hours |
|--------|------------|-------------------|--|--|---|-----------|
| 1      | 01.02.2024 | 10:00am - 01:00pm | live Screening of Union Budget 2024  | CA. Pragnesh Jagasheth<br>CA. Rasesh Shah<br>CA. Sumit Garg<br>CA. Jay Chhaira | ICAI Bhawan, B/h. VR Mall,<br>Dumas Road, Rundh<br>Magdalla, Surat - 395007 | 3         |
| 2      | 07.02.2024 | 04:00pm - 06:00pm | Post Budget Analysis   | CA. Palak Pawagadhi  | ICAI Bhawan, B/h. VR Mall,<br>Dumas Road, Rundh<br>Magdalla, Surat - 395007 | 2         |
| 3      | 10.02.2024 | 04:00pm - 07:00pm | (1) Income Opportunity through Power BI<br>(2) Creaking the Code - Forensic<br>Accounting Insights for CA Practitioner | CA. Mahek Tanna<br>CA Sameer Chaudhary   | ICAI Bhawan, B/h. VR Mall,<br>Dumas Road, Rundh<br>Magdalla, Surat - 395007 | 2         |
| 4      | 11.02.2024 |                   | Ekal Run - Powered By Steam House  |  | Surat   |           |
| 5      | 17.02.2024 | 05.30pm - 07:30pm | "The Art of Becoming a Successful Trader"  | CA. Jitendra Khandol   | ICAI Bhawan, B/h. VR Mall,<br>Dumas Road, Rundh<br>Magdalla, Surat-395007   | 2         |

For registration : <https://www.surat-icai.org/upcoming-events/>



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|                        |                 |                    |                 |
|------------------------|-----------------|--------------------|-----------------|
|                        |                 |                    |                 |
| CA. PRAGNESH JAGASHETH | CA. RASESH SHAH | CA. SUMIT GARG     | CA. JAY CHHAIRA |
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|                                |   |                                  |                                      |   |                                 |
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| CA. Arun Narang<br>Chairperson | CA. Dushyant Vithlani<br>Vice Chairperson | CA. Ashwin Bhouwala<br>Secretary | CA. Shallesh Lakhankiya<br>Treasurer | CA. Nikesh Kothari<br>Imm. Past Chairperson | CA. Ishwar Jivani<br>ICM - WIRC |
| ICM   CA. Manthan Chawar       | CA. Preetesh Shah                         | CA. Chimpu Lapsiwala             | CA. Jeevi Jain                       |   |                                 |

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|  |  |  |
|--|--|--|
| <b>TOPIC</b><br>Income Opportunity Through Power BI                                  |  | <b>SPEAKER</b><br>CA. Mahek Tanna<br>Rajkot        |
| <b>TOPIC</b><br>Cracking the Code : Forensic Accounting Insights for CA Practitioner |  | <b>SPEAKER</b><br>CA. Samir Chaudhary<br>Ahmedabad |

**10 FEB 2024 SATURDAY 4 TO 6 PM** ICAI Bhawan 8/h. VR Mall, Dumas Road, Surat | **02 CPE HOURS**

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| ICM   CA. Manthan Chawar       | CA. Preetesh Shah                         | CA. Chimpu Lapsiwala             | CA. Jeevi Jain                       |   |                                 |

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**Charge Hand Over Function**

&

**CPE PROGRAM ON**

**The Art of Becoming a Successful Trader**

by

**CA. Jitendra Khandol Gandhidham**

On 17th day of February, 2024, Saturday  
from 5:00 PM Onwards  
at Auditorium, ICAI Bhawan,  
B/h. VR Mall, Rundh Magdalla, Dumas Road, Surat - 395007

**Followed by Gala Dinner**

**Fees : ₹150 + GST | CPE : 2 Hours**

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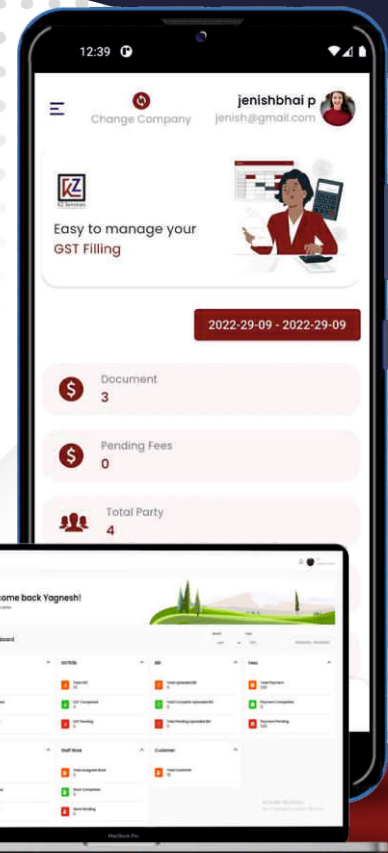
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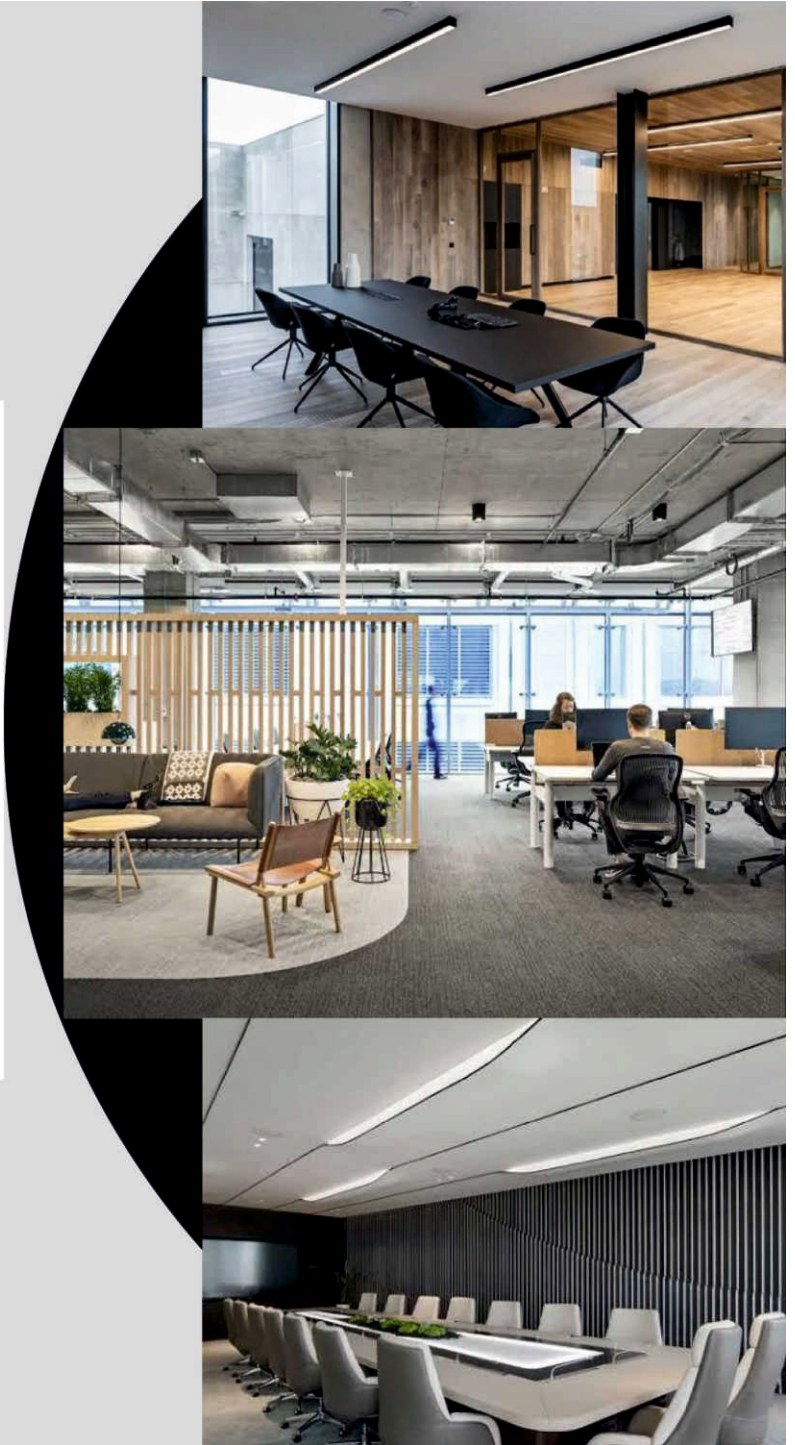
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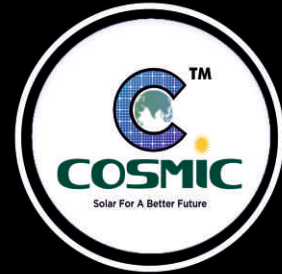


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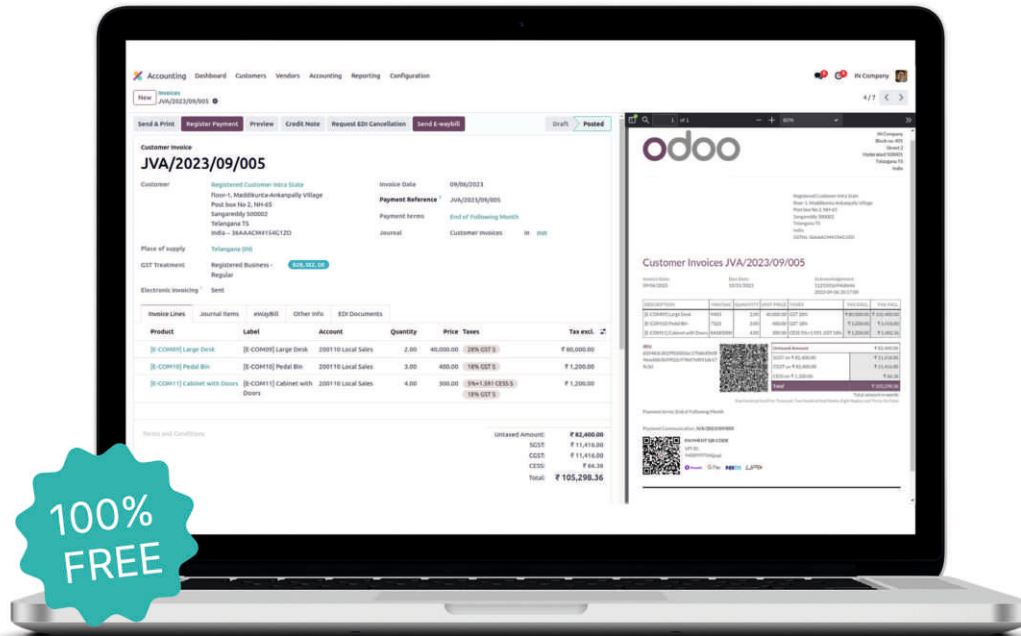
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