



LUDHIANA BRANCH

OF NORTHERN INDIA REGIONAL COUNCIL OF

The Institute of Chartered Accountants of India

E-NEWSLETTER



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MESSAGE FROM CHAIRMAN

“Constant hard work, focus, commitment and dedication are the ingredients that go into making a Chartered Accountant.”

Respected Members Greetings!

Hope you all are doing well.

First of all I would like to take the opportunity to wish the CA Fraternity for 71st CA Foundation Day and extend my gratitude to take part in the events such as Blood

Plantation Drive and Swachh Bharat Abhiyan in and around Ludhiana City organized for them on this day.

The Branch has organized various seminars on different areas like Union Budget-2019, New Changes in Income Tax Forms, Companies Act etc along with special sessions on GSTR9 and GSTR 9C and other GST related issues. International Tour to Phuket & Krabi had been a the huge success as members really enjoyed their vacations a lot. Apart from this, we have also successfully completed CA students training of ICITSS-Information Technology, ICITSS-Orientation Course and AICITSS-Advance Information Technology /Management Course Skills. Branch has also successfully hosted the National Talent hunt 2019 organized by Board of Studies of ICAI in which many students showcased their hidden talent. As per the directions of the Institute, the branch is also also carrying out Career Counselling sessions at various Educational institutions.

We seek God’s blessings for the smooth functioning of various activities in the coming months as well. However when a negative event occurs, remember that it’s your response that truly determines the outcome. Always look for the positive response or optimistic lesson when such events take place. For increasing the participation in physical activities and games, the Branch is organizing a Cricket Tournament for CA Members and Students on dated 24th & 25th August.

As the country is going through various structural and economic changes, the Chartered Accountants are required to keep themselves abreast of changes in Income Tax, GST, Companies Law, Ind AS, Foreign Policies, RBI norms etc. Because of which the CA profession is becoming more challenging. However due to these challenges, it is also becoming more remunerative and above all creating huge opportunities for the newly qualified Chartered Accountants. Expertise is becoming more valuable and the experts of the above fields are welcomed throughout the world. ICAI, to be globally impactful, have also created new MRA/MOUs with different countries of the world. So the members may be recognized all over the world based on the knowledge level attained by them.

At the end, I would say that I will be very happy to resolve any professional issues relating to any member and students. Looking forward for the cooperation of all of you.

**CA. SANDEEP GUPTA
CHAIRMAN**



MESSAGE FROM SECRETARY

Respected Members,

The month of July was quite busy for our Branch as we have organized many events during the month. One of the major tasks for us is to publish the monthly Newsletter. I request the worthy members and hard working students to develop the habit of sharing knowledge by writing articles which are to be included in Ludhiana ICAI Branch Newsletter. Let us continue the culture of reading, learning and writing.

ICAI Branch Ludhiana does not exist merely as a regulator but also as a facilitator, serving the best interests of our nation, our profession, our members, our students and other allied stakeholders. Let us continue to serve one another and impart quality education to our students to the best of our abilities.

Ludhiana branch always organizes multiple programmes like seminars, workshops for members and students. On the other hand, as you all know the prime role and responsibility of branch is to take initiatives and conduct quality programs for capacity building of members and students. Your Branch is focused in its approach and is regularly organizing various programs for members as well as students.

Once again I thank you all and look forward to your valuable suggestions from time to time which will help us in taking finest decisions in perfect way.

Looking forward to your continuous support.

CA. BALPREET MALWA
SECRETARY



MESSAGE FROM EDITOR

"Real living is living for others"

Hello Professionals

Hope you are doing well and prepared for the upcoming various due dates. To begin with I would really like to appreciate everyone who participated in the various programmes and made it a huge success. Yoga Day made us all refreshed & International Tour was remarkable as all the members were very well entertained.

In the upcoming months we are planning to conduct many more seminars such as on International Taxation, Knowledge base of MOU with Canada, Australia & Ireland CPA course.

I would again like to request each & everyone of you to please attend all the relevant seminars as they give us an opportunity to prosper new fields in our professional path.

CA. VIKAS KWATRA
EDITOR



Valuation of Cross Charges Amongst Distinct Entities

Cross charges are nothing but a supply between:

- Two or more offices/establishments of an entity or
- Related companies enjoying common facilities.

These charges may also be termed as a mechanism to allocate the value, as per the valuation rules and charge GST from the distinct / related persons

To emphasize, this concept ascended from the deeming fiction created under the GST law by way of Entry Number 2 stipulated in the Schedule 1 (Activities to be treated as supply even if made without consideration)

"Supply of goods or services or both between related persons or distinct persons as specified in Section 25 of the CGST Act, 2017, when made in course or furtherance of business"

If supply against consideration alone are to be treated as supplies, stock transfers from one unit to another in another state would not tantamount to supply and ITC chain would have been disrupted. GST law has been designed in a way that there are no cascading effects of the taxes and ITC chain is maintained. The creation of this deeming fiction (supply between distinct and related persons) has been done, so the Input ITC chain is maintained intact.

Legal provisions relevant to the chargeability/taxability/levy/valuation of Cross charge:

1. Section 25(4) of the CGST Act, 2017 (hereinafter referred as "Act"): A person who has obtained or is required to obtain more than one registration, whether in one State or Union Territory or more than one State or Union Territory shall in respect of each such registration be treated as distinct person for the purpose of this act.

2. Section 25(5) of the Act: Where a person who has obtained or is required to obtain registration in a State or Union Territory in respect of an establishment, has an establishment in another State or Union Territory, then such establishments shall be treated as establishments of distinct persons for the purpose of this act.

3. Entry Number 2 of Schedule I of the Act (Activities to be treated as supply even if made without consideration): Supply of goods or services or both between related persons or distinct persons as specified in Section 25 of Act, when made in course or furtherance of business

4. Entry Number 1 of Schedule III of the Act (Activities or Transactions which shall be treated neither as a supply of service, nor supply of goods): Service of an employee to the employer in the course or in relation to his employment

5. Section 15 of the Act: Value of supply, in case of distinct person, shall be determined as per Rule 28 of CGST Rules which prescribes the methods to determine the value.

6. Rule 28 of the CGST Rules: The value of the supply of goods or services or both between distinct persons as specified in sub-section (4) and (5) of section 25 or where the supplier and recipient are related, other than where the supply is made through an agent, shall

- a. be the open market value of such supply;
- b. if the open market value is not available, be the value of supply of goods or services of

value of supply of goods or services of like kind and quality;

- c. if the value is not determinable under clause (a) or (b), be the value as determined by the application of rule 30 or rule 31, in that order.

Provided that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be open market value of the goods or services.

7. Rule 30 of the CGST Rules: provides for value as 110% of the cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services.

8. Rule 31 of the CGST Rules: provides value shall be determined using reasonable means consistent with the principles and the general provisions of section 15 and the provisions of this Chapter.

This issue pertaining to cross charge became the headlight when the Authority for Advanced Rulings (AAR) in the case of **Columbia Asia Hospitals Pvt. Ltd-2018-TIOL-113-AAR-GST** held that the services by Head Office (HO) to branches, vis-à-vis in-house service functions such as human resources and payrolls, if carried out from a centre in one state for offices in other states will be treated as "supply" in terms of Entry number 2 of the Schedule II of the Act. HO and Branch being in different states shall be considered as distinct persons as per Section 25 of the Act. Assuming that an entity is having 3 units in 3 different states and a corporate office, the employee cost has to be shared among the three units, by raising a GST invoice. The issue which is still unanswered by the AAR is the valuation of these services provided by the HO to its Branches.

It is pertinent to highlight the proviso stipulated in Rule 28 of the CGST Rules, where in it has been mentioned that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be open market value of the goods or services. Rule 28 specifically is for valuation of the supply between distinct persons as defined in Section 25(4). Recently in the case of Kansai Nerolac Paints Ltd [2019] 106 taxmann.com 288 (AAR-Maharashtra), the applicant sought clarification on the valuation of supplies between various depots and factories. The facts of the case are highlighted as under:

1. Factories and depots of the company having same permanent account number (PAN) under Income Tax Act but bearing distinct registration number under GST law will be considered as distinct persons under section 25(4) of the Act.
2. Thus inputs, capital goods and outputs that are supplied by one distinct entity to another distinct entity will be valued as per CGST Rules 2017.
3. Since transactions undertaken by the company under discussion are amongst the distinct entities, valuation of the said transactions will be duly covered under Rule 28 of the CGST Rules.
4. Therefore Rule 30 of the said rules will not be applicable on the company and as per second proviso to the Rule 28, the price which will be declared on the invoice will be considered as Open Market Value (OMV) for the purpose of determining the value of goods.

In the stipulated case above, AAR-Maharashtra held as follows:

Rule 28 deals with valuation of supply when it is made between the distinct or related persons. If a person obtains or is required to obtain more than one registrations in more than one state then in accordance to the provisions under Section 25 of the Act, each registration shall be treated as 'distinct persons' for the purpose of the CGST Act. Thus, supplies to the depots from factory/manufacturing units or from depot to depot, qualifies as supply made between distinct persons and provisions to Rule 28 shall apply for the valuation of such supply. And if any dealer is eligible for ITC, the applicant is eligible to value these goods by applying the terms contained in second proviso to the Rule 28. Accordingly, the value declared in the invoice shall be considered as OMV in respect of goods supplied by one distinct entity to another, where recipient is eligible to claim full ITC.

Drawing the conclusions from above ruling, valuation of the supplies between distinct entities is to be done on the basis of the value declared in the invoice. It is important to highlight that, in case of transfer of goods between distinct entities can be done on a reasonable basis. In the aforementioned case, the invoice value declared by the entity was basis the cost of production. Cost of production depends mainly on cost of inputs and input services. The issue which is still unanswered pertains to valuation of services between the distinct persons, especially the supply

of services by employees of HO to its branch offices. The proviso contained in the Rule 28 is of significance where it is the recipient, who are entitled to the full credit, the value declared in the invoice is deemed to be OMV. In other words, in a case of supply eligible by this rule-related or distinct persons—the supplier is entitled to unquestioned admittance of 'any price' that may be charged. This provision appears to accommodate internal preferences of the parties where the tax paid is revenue neutral. However, caution is advised in taking recourse of this provision and charging a price lower than the cost. A quick reference to Rule 31, makes it clear that section 15 provides the boundaries within which every exercise of the valuation must operate. As stated by AAR in the case of Columbia Asia Hospitals Pvt. Ltd, HO and the other units are in the different states, the supply of human resources from HO to the other units will be considered as if the manpower recruitment services are provided by the HO to its branches. For valuation purposes, one needs to go through the hierarchy provided in Rule 28. As mentioned above, a nominal value for the purpose of billing should not be taken.

There should be a reasonably justifiable method of valuation that prevails within the provisions contained in Section 15 of the Act.

It may be noted that any legal fiction created by a statute is for a specific purpose and the above deeming fiction is only "for the purpose of this Act". Otherwise, the fact remains that different units of an entity situated in different states are part of the same entity and hence constitute a single person only.

Employment is a contract between the employer and employee and is governed by the Contract Act as well as by any other special enactments relating to such employment. By all means the employees of an entity are employees of the entity as a whole as the entity is a single entity. So, when the employees of HO are catering services to other units, they are imparting the services only in their capacity of employees of the entity as a whole. Hence, these services should be covered under Entry 1 of the Schedule III i.e. neither a supply of goods nor a supply of services.

**Best Regards,
CA. Ruhi Kalra**



Now CA students get Answer Sheet copies at Rs. 2 per page under RTI : Supreme Court Orders!

Hello FCA's! (Future Chartered Accountants)

RTI Act is the most revolutionary act for setting out the practical regime of Right to Information, the 3 Key building pillars behind the act are Responsibility, Transparency and Accountability, which empowered Indian Citizens to secure access to information directly from the Government/Public Authorities.

In this article, I have penned down various Hon'ble Supreme Court judgements, provisions of the

RTI Act, 2005 and provisions of the respective professional bodies for providing certified copies of answer books and also covers exclusively on the RTI process flow, application format, payment of fees etc., for CA students and members to obtain certified copies from the Institute of Chartered Accountants of India (ICAI) at a nominal cost.

ICAI procedure to obtain Certified Copies

As you are aware of the process to obtain certified copies as per the ICAI procedure, where a student has to apply online for seeking Inspection/Certified copies of answer books within 30 days from the date of declaration of the result of the relevant examination along with the a **Fee of Rs. 500/- per paper** and certified copies of your answer books will be provided within 30 days from the date of receipt of your application.

You can refer to the below link to the announcement made by ICAI dated 24th January 2019 to know more about revised Procedure for providing inspection/certified copies of evaluated answer-books to the concerned examinees as per ICAI procedure.

<https://1drv.ms/b/s!AovtGjzMIVQRhWquJSKFIGESDnCb>

The above ICAI procedure is an expensive one and a student has to incur Rs. 500/- per paper. To enable easy access to the information, the Right to Information Act, 2005 provides access to certified copies of answer sheets at a nominal cost of Rs. 2/- per page and inspection at free of cost.

A candidate is free to apply for certified copies under the RTI Act, 2005 or as per the procedure laid down by the Institute. The reply to the application under RTI Act MUST be provided within 30 days at any cost, failing which penalty of Rs. 250/- per day subject to a maximum of Rs. 25,000/- will be levied till the date of such information is furnished and disciplinary actions will be initiated as per service rules on CPIO.

Landmark judgements by Supreme court of India w.r.t Certified copies:

1. Certified copies can be sought under RTI Act:

In the year 2011, the Supreme Court had passed a landmark judgement in the case of CBSE & Anr. Vs. Aditya Bandopadhyay & Or's. (Civil Appeal No. 6454/2011) saying that the answer sheets of students would be considered as information under the Right to Information Act, 2005.

This landmark ruling is applicable to all the authorities conducting exams-Universities, Boards, Professional Bodies, UPSC, SSC, etc.

2. Fee for providing certified copies under the RTI has to be charged as per RTI rules but not as per the Institute rules:

In the year 2019, the Supreme Court had passed another landmark judgement in the case of **Institute of Companies Secretaries of India Versus Paras Jain** (Civil Appeal No. 5665/2014), the Court quashed the fee guidelines of the ICSI for an application under the RTI act and directed the institute to provide certified copies of answer sheets at a cost of Rs. 2/- per page.

ICAI reply to Certified Copies under the RTI Act:

In a reply to the RTI application filed by me on 1st of May 2019, ICAI was informed that Inspection or Certified copies of answers books can be sought under the Right to Information Act, 2005 or as per the ICAI procedure and there is no restriction.

Lower fee and extended time limit for application under RTI

As per the announcement **No.13 CA(Exams)/WdngPlcy/ 2012** dated November 16, 2012 answer books of the examination conducted by ICAI are retained for a period of four months (120) days from the date of declaration of result of the relevant examination and in regulation 39(4), Institute has specifically mentioned that a student can seek verification, inspection and/or certified copy of answer books under the Right to Information Act, 2005. You can refer below link for the **announcement No.13-CA(Exams)/2012:**

https://1drv.ms/b/s!AovtGjzMIVQRhW6R-PxgQL0R_YjN

So, a candidate can make an application for Inspection or Certified copies within 120 days under the RTI Act, 2005 whereas, as per ICAI procedure application can be made only within 30 days and there is no clause for application with the late fee as per ICAI procedure.

As per ICAI procedure, a candidate has got to pay Rs. 500/- per paper for Inspection/ Certified copies. For example, if a CA Final student desires to apply for certified copies of all the 8 subjects, he has to incur **Rs. 4,000/-** (Rs.500 per subject × 8 subjects) which is more than the Examination fee i.e., **Rs. 3,300/-**

Whereas under the RTI Act, 2005 fee shall be charged as follows:

1. Application fee:

While making RTI applications, the payment of RTI Fees of Rs. 10/- needs to be made and the same is waived off for applicants falling below the poverty line by producing the proof of BPL Category.

2. Additional Fee for Inspection/Certified Copies:

Inspection of Records	- No fee for the first hour; - a fee of ₹.5.00 for each subsequent hour or a fraction thereof.
For each page (in A-4 Or A-3 size paper)	- ₹ 2.00 per page of photocopy

Before providing certified copies/inspection of evaluated answer books to the examinees, verification of answer books, within the scope of Regulation 39(4), will be carried out by the ICAI.

Verification under Regulation 39(4) covers the following aspects:

1. Whether any question or part thereof has remained unvalued
2. Whether there is any totalling error in any question or total marks on the cover page
3. Whether there is any discrepancy between the stepwise marks, total marks for each question indicated on the cover page

However, it may be noted that re-evaluation of answers is not permissible under Regulation 39(4) of the CA Regulations 1988

After receiving certified copies, if there any discrepancies, you can report the same to ICAI through physical application via speed post in below format

<https://1drv.ms/b/s!AovtGjzMIVQRhWdo5hHUzsWCaSme>

Procedure to obtain Certified copies or Inspection of answer books under the RTI:

A candidate can make an online application at his doorsteps without visiting any office, though user registration is not mandatory to file RTI application, I suggest you create an account at RTI online site, so that you can have a list of applications in user account and details like name, email, the address will be auto-filled while making RTI application.

You can register through below link, it's a two-minute process:

<https://rtionline.gov.in/registration.php>

After registering, login to your account using below link

<https://rtionline.gov.in/>

1. For submitting RTI application click on submit request option.

On clicking on submitting request option "GUIDELINES FOR USE OF RTI ONLINE PORTAL" screen will be displayed.

This screen contains various guidelines for using RTI online portal. Citizen has to click on the checkbox "I have read and understood the above guidelines." and then click on submit button.

Then Online RTI Request Form screen will be displayed. This form can be used to file an online RTI.

2. In search Public Authority filed enter key word as Chartered and select Institute of Chartered Accountant of India from the list and click on Ok.

3. Name, address, educational qualifications, communication details will be auto filled and you can change the same, if required.

4. In the field " Is the Applicant Below Poverty Line ?"

- Select the option Yes, if you belongs to Below Poverty Line BPL category and holds valid proof for the same like Food security Card, ration card etc., No application fee is required to be paid by such citizens as per RTI Rules,2012

- Enter BPL card number, year of issue, issuing authority in the next field.

- Select the option No, if you are not fall under the BPL category or does not hold valid proof for the same. Such candidates are required to be paid application fee of Rs.10/- online.

5. Now in the filed "Text for RTI Request application", provide details and request for certified copies

- There is no prescribed form of the application under the Act, 2005 but, I have referred to application formats of various institutes and have prepared a draft for your reference.

- You can download the draft application from below link, in the word document format, enter your details and copy paste the contents in the prescribed field.

<https://1drv.ms/w/s!AovtGjzMIVQRoQtZyWISqPD7d8mH>

6. Now, upload your merged pdf copy of **BPL Card** (if applicable) and **Hall Ticket** by clicking supporting document and

- Click on submit button (if BPL category)

- Make payment button (Others) to make the payment of Rs. 10/- towards application fee by using Internet banking, credit or debit card and click on submit button, after making the payment.

7. On submission of the application, a unique registration number would be issued, which may be referred by the applicant for any references in future. The applicant will get an email and SMS alert on submission of the application.

You can refer below link for pdf copy of User manual by RTI portal with detailed description along the pictures:

https://rtionline.gov.in/um_citizen.pdf

Reply from ICAI and additional fee payment:

Within 30 days from the date of On-line application, you will be intimated over RTI online portal, about the amount of fees to be paid by the way of Demand Draft or Indian Postal Order drawn in favour of The Secretary, The Institute of Chartered Accountants of India, payable at New Delhi and the same has to be sent to the CPIO by the speed post to below address by mentioning your name and RTI application number and the back side of the Demand Draft or Postal order:

Shri Dinesh Kumar Mishra
 ICAI Bhawan, P. B. No. 7100,
 Indraprastha New Delhi - 110 002

Electronic Demand draft – Convenient and easiest way:

Instead of approaching the bank and standing in a very long awaiting queue you'll be able to apply for online demand draft if you have internet banking.

While applying for DD mention your RTI application number and mention DD delivery address as follows:

Shri Dinesh Kumar Mishra
 ICAI Bhawan, P. B. No. 7100,
 Indraprastha New Delhi - 110 002

DDs will be couriered by the bank to the mailing address and delivered within 3 days as ICAI Head office is in Delhi, a metro city. You will be updated with the courier carrier details and delivery details on time to time.

On receipt of DD, CPIO will provide the information/ certified copies in 3-6 working days through speed post to the address mentioned in the RTI application.

My experience with certified copies under RTI from the ICAI

Application filed by me in 2017 and 2018 was straight away rejected stating I have to apply for the same as per ICAI procedure, after some research and recent Supreme Court judgement again I have made an RTI application for Certified copies under the Right to Information Act, 2005 for Advanced Information Technology Test (AITT) and Practical Training Assessment Test (PT Test), within 30 days ICAI has provided a soft copy of the list of answers chosen by me during the examination, Marks secured and Result card as requested by me.

Conclusion

My sincere gratitude is reserved for **Advocate Paras Jain sir**, for his invaluable insights and suggestions. I really appreciate his willingness to help towards the students. And And on 21st of July, 2019 a contempt notice was also sent by the Paras Jain sir, to the President, the Vice-President and the Secretary of the ICAI, requesting to follow the law laid down by the SC with regard to providing certified copies under the Right to Information Act, 2005. And a sincere thanks to Mr. Soham V. joshi for his diligent proofreading and support at all the times.

We have varied landmark judgements, RTI Rules, ICAI Regulations as mentioned above to provide information under the RTI act, 2005 and you must get certified copies within 30 days.

If you've got not received a reply inside 30days or not received certified copies through RTI, please reach me on mail: cavinayreddy@icai.org or mobile(preferably on WhatsApp) +91 7569989230 I can help you out.

Share your experience, if you have received certified copies of answer sheets under the RTI act from the ICAI.

Thank you!
Vinay Reddy

Branch Activity for the Month of July 2019

MEMBERS ACTIVITIES	STUDENT'S ACTIVITIES
<p>70th Chartered Accountants Day</p> <p>International Study Tour-2019 for CA Members and their families</p>	<p>AICITSS – Advanced Information Technology Training (Batch No. 15)</p> <p>ICITSS – Orientation Programme (Batch No. 15)</p>

Branch Activity for the Month of July 2019

Seminar for CA Members

Topics Covered:-

Union Budget 2019

Guest Speaker:-

CA. Dr. Girish Ahuja, CA. Ashok Batra

One Day Workshop for CA

Topics Covered:-

• Union Budget 2019" & "Recent Changes in ITRs AY 2019-20

Organized by :-

Direct Taxes Committee, ICAI

Hosted by :-

Ludhiana Branch of NIRC of ICAI

Guest Speaker:-

CA. Pramod Jain (Central Council Member)

CA. Avinash Gupta (NIRC Member)

Other Dignitaries:-

CA. Rajesh Sharma (Central Council Member)

CA. Rachit Bhandari (NIRC Member)

ICITSS – Integrated Information Technology Training (Batch No. 18)

ICITSS – Integrated Information Technology Training (Batch No. 17)

AICITSS – Advanced Information Technology Training (Batch No. 16)

ICITSS – Integrated Information Technology Training (Batch No. 16)

One Day Workshop for CA Students

Topics Covered:- MS-Excel

Guest Speaker:- Mrs. Shalini Berry

One Day Workshop for CA Students

Topics Covered:-

• Effective Communication And Listening Skills, Conversational Skills

Guest Speaker:- CA. Rohit Narang

CA Student Talent Hunt 2019

Organized by:- Board of Studies, ICAI

Hosted by :-

Ludhiana Branch of NIRC of ICAI

Activities Involved :-

1. Quiz 2. Elocution 3. Instrument music
4. Nukkad Drama

AICITSS – Advanced Information Technology Training (Batch No. 18)

One Day Seminar for CA Students

Topics Covered:-

Importance Of Articleship In CA Student's Life

Guest Speaker:- CA Ashima Thapar

GLIMPSES OF BRANCH ACTIVITIES

70TH CHARTERED ACCOUNTANTS DAY



SEMINAR ON UNION BUDGET 2019



WORKSHOP FOR CA MEMBERS



GLIMPSES OF BRANCH ACTIVITIES

CA STUDENT TALENT HUNT 2019



ONE DAY SEMINAR FOR CA STUDENTS



GLIMPSES OF BRANCH ACTIVITIES

ICITSS ORIENTATION & AICITSS MCS COURSE



MEDIA COVERAGE

तीज पर सी.ए. की छात्राओं ने गिढ़े में डाली धमाल



सी.ए. की छात्राएं गिढ़े में पेशकारी देते हुए। (छाया : मनजीत सिंह दुगरी)

फुल्लावाल, 4 अगस्त मुकाबला, लोग गीत मुकाबले, (मनजीत सिंह दुगरी) : तीज का त्यौहार उत्तरी भारत की रीजनल कौंसिल लुधियाना ब्रांच द्वारा आई. गतिविधियों के हुए मुकाबलों में सी. आई. ए. के पक्खोवाल रोड स्थित अदारे के एस. एस. परीवाल आडीटोरियम, में बहुत धूम धाम के साथ मनाया गया। जिस में छात्रों की तरफ से अलग-अलग गतिविधियों में हिस्सा लेते हुए मेहंदी

अजीत समाचार
उत्तर भारत का सम्पूर्ण अखबार

05-Aug-2019
Page: 6



लुधियाना ब्रांच के अहम सचिव सी. ए. सन्दीप गुप्ता ने उच्च शिक्षण मुकाबलों में भाग लेने वाले छात्रों को प्रोत्साहित किया।

गुनर नुं परबत लਈ विद्विआरबीआं दे मुकाबले करवा

हुंलावाल, 26 जुलाई (मनजीत सिंह दुगरी)-उत्तरी ब्रांच के छात्रों की चारहवां अकाउंटेंट्स का लुधियाना ब्रांच आर.सी.ई. आर.सी.ई. के मुकाबले में भाग लेने वाले छात्रों को प्रोत्साहित किया।

गुनर नुं परबत लਈ वेंध उरुं दे मुकाबले करवाये गये जिनहनं विच मतिगिपीड सिंध अउं टि इंसट्रुमेंटल सिंगीत विच मतिगि सिंध जेठुं गे। लुधियाना ब्रांच के अहम सचिव सी. ए. सन्दीप गुप्ता ने उच्च शिक्षण मुकाबलों में भाग लेने वाले छात्रों को प्रोत्साहित किया।

अजीत

27-Jul-2019
Page: 8

खन्ना-गोबिंदगढ़ चार्टर्ड अकाउंटेंट्स एसोसिएशन ने करवाया सैमीनार



सैमीनार के वक्ता को सम्मानित करते सी.ए. एसोसिएशन के पदाधिकारी। (सुरेश)

खन्ना, 19 जुलाई (सुरेश): खन्ना गोबिंदगढ़ चार्टर्ड अकाउंटेंट्स एसोसिएशन ने लुधियाना ब्रांच के साथ मिलकर खन्ना के अयोमा रैस्टोरेंट में एक सैमीनार का आयोजन किया गया। इस दौरान सी.ए. प्रमोद जैन व सी.ए. अविनाश गुप्ता ने यूनिजन बजट एंड इंकम टैक्स रिटर्न में हुए परिवर्तन के बारे में विस्तार से जानकारी दी। इस संबंधी एसो. के अध्यक्ष सी.ए. संजीव तायल ने बताया कि यह सैमीनार 2 सेशन में करवाया गया। पहले सेशन में सी.ए. प्रमोद जैन ने यूनिजन बजट घाबलाओं के बारे में सबको अवगत करवाया। इसी तरह दूसरे सेशन में सी.ए. अविनाश गुप्ता ने इंकम टैक्स रिटर्न के फॉर्म में हुए बदलाव में बताते हुए कहा कि उक्त फॉर्म में आयकर विभाग द्वारा क्या-क्या नई जानकारी मांगी गई है। इस दौरान सी.ए. अतुल अग्रवाल, शेखर सुमन गर्ग, मनप्रीत कौर, अनिल अग्रवाल, रजनीश गुप्ता, मनोज गोयल, रकेश गोयल, सज्जन बंसल, ओ.पी. नारंग, सुनील खुल्लर, विमल बंसल, अमन भल्ल, विक्रांत बंसल, समीर गर्ग, विकास डंड, अलोक अग्रवाल, स्वर्ण गोसल, अवीन गुप्ता, भारती भल्ल (सभी सी.ए.) आदि के अलावा गोबिंदगढ़ खन्ना सी.ए. एसोसिएशन सहित अन्य उपस्थित थे।

अंतर्राष्ट्रीय टैक्स व विश्वीकरण संबंधी सैमीनार आयोजित



फुल्लावाल, 7 अगस्त (मनजीत सिंह दुगरी): उत्तरी भारत क्षेत्रीय कौंसिल की ब्रांच आई.सी.ए.आई. भवन, पक्खोवाल रोड, लुधियाना में अंतर्राष्ट्रीय टैक्स और विश्वीकरण बारे जानकारी भरपूर सैमीनार का आयोजन किया गया। इस समागम की शुरुआत लुधियाना ब्रांच के सचिव सी.ए. बलप्रीत मालवा ने की और स्वागती भाषण लुधियाना शाखा के चेयरमैन सी.ए. सन्दीप गुप्ता ने दिया, जिन्होंने लुधियाना शाखा की तरफ से सदस्यों के उठाए गए परपक्ख पहलुओं को सांझा किया। मुख्य मेहमान सी.ए. नितिन कंवर ने उपस्थित चार्टर्ड अकाउंटेंटों को अंतर्राष्ट्रीय टैक्स लगाना, विश्वीकरण वास्तव में कैसे काम करता है? बारे भरपूर

अजीत समाचार
उत्तर भारत का सम्पूर्ण अखबार

08-Aug-2019
Page: 9

http://www.ajitsamachar.com/20190808/15/9/1_1.cms

केंद्रीय बजट 2019 विषय पर सैमीनार का किया आयोजन



शाखा सचिव सी.ए. बलप्रीत सिंह मालवा और चेयरमैन सी.ए. सन्दीप गुप्ता आएं मुख्य मेहमानों का स्वागत करते हुए।

फुल्लावाल, 12 जुलाई (मनजीत सिंह दुगरी): भारत के चार्टर्ड अकाउंटेंट्स के उत्तरी भारत क्षेत्रीय परिषद की लुधियाना शाखा की तरफ से गुरु नानक देव भवन में केंद्रीय बजट 2019 विषय पर सैमीनार का आयोजन किया गया। जिस दौरान डा. निरिश आहूजा और सी.ए. अशोक बत्रा ने मुख्य मेहमान के तौर पर समुल्लिखित करते केंद्रीय बजट पर खर्चा चर्चा अंतिम टैक्स पर बजट का प्रभाव, सबक विभास लोएसो डिस्प्यूट रिसल्यूशन स्कॉम 2019, जी.एस.टी. में संशोधन और सालाना रिटर्न और एडवॉंस बारे आर चार्टर्ड अकाउंटेंट्स को जानू कलाया। शाखा सचिव सी.ए. बलप्रीत सिंह मालवा चेयरमैन सी.ए. सन्दीप गुप्ता ब्रांच ने आर सदस्यों को स्वागत किया। लुधियाना, खन्ना, मंडी गोबिंदगढ़ और आस आसवास के इलाकों से लगभग 800 चार्टर्ड अकाउंटेंट्स ने इस सैमीनार में भाग लेते जानकारी हासिल की। इस मौके अशोक बत्रा सेंट्रल काउंसिल मैनबर सी.ए. राजेश शर्मा, एन.आई.आर.सी. मैनबर सी.ए. अविनाश गुप्ता और एन.आई.आर.सी. के मैनबर और पूर्व आफिस लुधियाना ब्रांच के सी.ए. रचित भंडारी, उच्च चेयरमैन अशीष जैन, खुजांची सी.ए. विकास कवतारा, कार्यकारी मैनबर सी.ए. हरीश गोयल और सी.ए. राजेश कपूर, भी मौजूद थे।

अजीत समाचार

13-Jul-2019
Page: 11

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