

EIRC e NEWSLETTER - VOLUME 48 ISSUE 11 15th JANUARY 2023

## The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

# 









#### Message from Chairman, EIRC



Dear Professional Colleague,

Warmest wishes for Magh Bihu, Makar Sankranti, Uttarayan, Lohri and Pongal! I pray that the Almighty enriches our lives with boundless vigour, confidence and positivity in fulfilling our obligations and achieving our goals and objectives. I would also take this opportunity to wish you and your loved ones a very happy, healthy and prosperous New Year.

On 23rd & 24th December, the 47th Regional Conference on the theme "Uttisthhita Jagrata - Awakening the Change within" was organised at Biswa Bangla Convention Centre, Kolkata. The event witnessed a large conglomeration of experts, intellectuals, industry leaders and professionals. It generated considerable interest as a Carbon Neutral event. The sessions were focused on a wide range of future oriented topics viz. capital markets, start-ups, Social Audit, Social Stock Exchange, BRSR etc. where key experts reflected on the innovative academics significant for the enhancing sustainability of professional services offered by our fraternity. The life changing sessions by Prof. Dr. Hitendra Wadhwa & Maj. Gen. (Retd.) Neeraj Bali rejuvenated the minds of the participating delegates to cultivate optimistic thinking towards situations and challenges for ensuring holistic growth in their lives.

I am highly indebted to CA (Dr.) Debashis Mitra, President ICAI, CA Aniket Sunil Talati, Vice President, ICAI, ICAI Past Presidents CA A C Chakrabortti, CA Subodh Kr Agarwal, CA M M Chitale, Central Council Members CA Ranjeet K Agarwal and CA Sushil K Goyal and galaxy of Past Chairmen of EIRC for honouring us with their kind presence in the Conference. Dr. Sanjeev Sanyal, Member, Economic Advisory Council to PM of India, spoke about his reminiscing memories of the City of Joy and also shared his insights about the importance of urban development and how it would reduce inequalities and enhance the lives of people of Bengal. Padma Shri Dr. Ashok Jhunjhunwala enthralled the audience with his thoughtful narratives about extraordinary start-up ventures and motivated the members to join hands in helping such entities to mark their valuable contribution in building India through start-ups. The sessions addressed by Padma Shri Dr. Sridhar Vembu, CA M M Chilate, CA R Sundaram, CA Heman Sabharwal, CA Raj Mullick, Mr. Jeevan Sonparote, CA Prashant Jain, Dr. Soumya Kanti Ghosh and other eminent speakers were also immensely admired by the participating delegates.

The Regional Conference was a grand success and I would like to take this opportunity to convey my heartfelt thanks to my RC colleagues for their concerted efforts, co-operation and support towards the mega event. Further, I would like to place on record my sincere appreciation and gratitude to all office staffs of ERO, EIRC and EICASA team for their dedicated efforts and assistance in the conference. My gratefulness to all the Chairmen, Deputy Chairmen and members of Subcommittees of the Regional Conference for their selfless involvement and unconditional support for the conference.

For practicing CA Firms, peer review enables to improve the audit and assurance quality. On 9th January, a one-day training programme on peer review was organised which was well participated and appreciated. On 10th January, Leadership Summit, 2023 was organised at Hotel Taj Bengal where eminent members from industry shared their insights on Digital transformation, Sustainability and Scalability and Future of finance with the delegates.

The CMI&B awards ceremony was also organised for recognising the valuable contribution by members in industry where twenty two esteemed Chartered accountants were awarded by Honourable Governor of West Bengal, Shri. C V Ananda Bose. I convey my gratitude to the Chairman of CMI&B CA Ranjeet Kr Agarwal for selecting Kolkata for this high-profile programme.





The Union Budget also referred to as the Annual Financial Statement in Article 112 of the Constitution of our country will be presented on 1st February, 2023 for which a live budget discussion has been scheduled to be held on that day at R Singhi Hall, EIRC Premises, Russel Street. Further, to analyse the impact of changes proposed to be brought in by Budget, a seminar on Union Budget, 2023 will be held on 4th February, 2023 at National Library. Statutory Audit of PSUs hold immense importance to many practicing Firms. A full day Seminar on CAG Audits is scheduled to be held on 9th February, 2023 at Hotel Lalit Great Eastern.

It gives me immense pleasure to inform you that the Annual EIRC Awards Function will be organised on 18th February, 2023. The Charge Handover Ceremony of Regional Council members will also be carried out on the same date.

Dear member, though compliances and financial reporting are critical, sustainability measures would soon be permeating into every aspect of business. With more changes being anticipated due to fast evolving areas of sustainability, we as professionals require a deeper understanding about it in order to create value for businesses. Time has come to look beyond the traditional practices and diversify by accessing capabilities to cater ESG-related business needs and demands in near future!

Let us join hands and work together for a carbon-neutral tomorrow.

Best wishes today and always.

Take care

Regards.

CA. Ravi Kr. Patwa Chairman EIRC (2022 - 23)







#### Message from Chairman, EICASA

Dear Students,

I take this opportunity to **congratulate** the students who have passed their exams this time. For those who could not clear it this term, believe in yourselves, prepare harder, plan your time strategically keeping in mind your strengths and weaknesses and I am sure you will clear it in the next term.

I thank all the students for participating in the various activities of the EICASA throughout the year 2022. I am sure you will keep participating in the EICASA activities in 2023 too. I congratulate and thank my team EICASA for making the success a reality during the year 2022.

Recognising the need to provide next generation digital learning, the Board of Studies (BoS) offers ICAI BOS mobile app for members as well as students. This app provides access to engaging learning modules, reference guide, diagrams & flow charts for all subjects, topic-wise recorded lectures, important announcements and much more. The app is available for download for members & students on Apple and Android play stores.

You must be attending the Live Coaching Classes conducted by the Board. Bridging the distance-learning gap, these classes serve as an ideal substitute for classroom teaching with the added convenience of viewing from anytime, anywhere. So far, more than 3 lakh students have benefitted from these classes, which are free of cost. I advise you to make the most of these classes, which have more than 1,400+ video lectures by subject faculties. Currently, Batch 6 is going on for both Foundation June & Intermediate May 2023 Exams, and Batch 5 for Final May 2023 Exams. The Board is also working towards making the classes more interactive.

Take benefit of the above and make your journey interesting and successful.

I congratulate Ms. Sampada Goyal of our region who is from Guwahati Branch for securing the 2nd position at the National Level Essay Writing Competition at Visakhapatnam on 8th Jan, 2023.

The EICASA will come up with various Seminars, Workshops, Motivational Sessions, Industrial Visits, Sports Meets, etc. the way it does regularly. Please keep a track of events at <a href="www.eirc-icai.org">www.eirc-icai.org</a>, <a href="https://bosactivities.icai.org/">https://bosactivities.icai.org/</a> and participate.

You can achieve all your dreams through dedication, commitment, discipline, perseverance, passion and most importantly by believing in yourself.

Wish your dreams come true.

Regards,

CA. Debayan Patra

Chairman EICASA (2022 - 23) & Vice Chairman EIRC (2022 - 23)







## **Forthcoming Programme**

Day & Date	Programme	Speakers	Time	CPE Hrs./ Fees	Registration Link / Venue
Saturday, 28 <sup>th</sup> January 2023	Seminar on Start Up		5.00 pm to 8.00 pm		To be announced soon
Wednesday 1 <sup>st</sup> February 2023	Live Discussion on Union Budget 2023	Eminent Speakers	11.00 am to 1.00 pm	2 Rs. 100 + GST Spot Rs. 150 (Incl. GST)	https://bit.ly/3kd3QbL  EIRC Auditorium, Russell Street
Saturday 4 <sup>th</sup> February 2023	Seminar on Union Budget 2023	Dr. Girish Ahuja Dr. Suman Mukherjee Adv. S M Surana CA. Ramesh Patodia CA. S S Gupta CA. Umesh Sharma	2.00 pm to 8.00 pm	6 Rs. 500 + GST Spot Rs. 800 (incl. GST)	https://bit.ly/3kapyxc  Bhasa Bhawan, National Library
Thursday 9 <sup>th</sup> February 2023	Seminar on CAG Audit	Eminent Speakers	10.00 am to 6.00 pm	6	(Registration Fees and venue to be announced soon)
Important Events					
Thursday 26 <sup>th</sup> January 2023	Republic Day Celebration		9.30 am onwards	ICAI Bhawan, Russell Street	
Saturday 18 <sup>th</sup> February	EIRC Awards 2022 and Installation of 2nd Year of 24th Eastern India Regional Council		3.00 pm onwards	To be announced so	oon

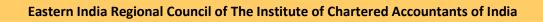




## **GOODS & SERVICE TAX**

## **Notifications and Circulars**

Reference	Date	Topic	Description
Notification	13.12.2022	Extension of Form GSTR-1 due date for certain districts	NOTIFICATION NO. 25/2022- Central Tax The time limit for furnishing the details of outward supplies in FORM GSTR-1 for the tax period November, 2022, for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period.
Notification	26.12.2022	Amendment in various CGST Rules ,2017	NOTIFICATION NO. 26/2022 – Central Tax Amendment in various rules of CGST Rules, 2017 as Rule 8, Rule 37, Rule 37A, Rule 46, Rule 46A, Rule 59, Rule 87, Rule 88B, Rule 89, Rule 108, Rule 109, Rule 109B, Rule 138, Rule 161.
Notification	26.12.2022	Non-applicability of subrule (4A) of rule 8	Notification No. 27/2022- Central Tax The Central Government, on the recommendations of the Council, hereby specifies that the provisions of sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the State of Gujarat.
Notification	04.01.2023	Appointment of "Superintendent" as " Additional Assistant Director ,Goods and Services tax or Additional Assistant Director, Goods and Service tax or additional Assistant Director, Audit "	Notification 01/2023-Central Tax  The Central Board of Excise and Customs hereby appoints the officers in the Directorate General of Goods and Services Tax Intelligence, Directorate General of Goods and Services Tax and Directorate General of Audit, as central tax officers and invests them with all the powers under the Central Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017 and the rules made there under, throughout the territory of India, as are exercisable by the central tax officers of the corresponding rank has inserted new entry 8A.
Circular	27.12.2022	Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19 – reg.	Circular No. 183/15/2022-GST In order to clarify the manner of dealing with discrepancies between the amount of ITC availed by the registered persons in their FORM GSTR-3B and the amount as available in their FORM GSTR-2A during FY 2017-18 and FY 2018-19. For the ongoing proceedings in Scrutiny /audit/investigation, etc. for FY 2017-18 and 2018-19 and not to the completed proceedings, where any







			adjudication or appeal proceedings are still pending. In order to ensure uniformity in mismatch cases between GSTR 3B as compared to GSTR 2A in the F.Y. 2017-2018 and F.Y. 2018-2019 the statement is issued to clarify the 4 different scenarios: -  i. Supplier has filed GSTR3B but failed to file GSTR 1  ii. Supplier has filed GSTR1 and GSTR3B,
			but failed to report figures in GSTR 1 iii. Supplies have been reported in B2B transactions as B2C transactions; iv. Supplier has filed GSTR1 and GSTR3B, but reported wrong GSTN in GSTR 1
			In case, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year exceeds Rs 5 lakh, the proper officer shall ask the registered person to produce a certificate for the concerned supplier from the Chartered Accountant (CA) or the Cost Accountant (CMA), certifying that supplies in respect of the said invoices of supplier have actually been made by the supplier to the said registered person and the tax on such supplies has been paid by the said supplier in his return in FORM GSTR 3B. Certificate issued by CA or CMA shall contain UDIN.  In cases, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year is upto Rs 5 lakh, the proper officer shall ask the claimant to produce a certificate from the concerned supplier to the effect that said supplies have actually been made by him to the said registered person and the tax on said supplies has been paid by the said supplier in his return in FORM GSTR 3B. It may also be noted that the clarifications given hereunder are case specific and are applicable to the <b>bonafide</b> errors committed in reporting during FY 2017-18 and 2018-19.
Circular	27.12.2022	Clarification on the Entitlement of ITC in which the place of Supply is defined for the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017.	Circular No. 184/16/2022-GST Sub-section (8) of section 12 of IGST Act which provides for the place of supply of services by way of transportation of goods, including by mail or courier, where location of the supplier as well as the recipient of services is in India. As per clause (a) of the aforesaid sub-section, the place of supply of services by way of transportation of goods, including by mail or courier, to a registered person shall be the location of such registered person. However, the proviso to the aforesaid sub-section which was inserted vide the Integrated Goods and Services Tax







Circular	27.12.2022	Clarification with regard to applicability of provisions of section 75(2) of CGST ACT,2017	(Amendment) Act, 2018 w.e.f. 01.02.2019 provides that where the transportation of goods is to a place outside India, the place of supply of the said service shall be the place of destination of such goods. The Government is clarifying the doubts raised regarding the availability of input tax credit of the said services to the recipient located in India.  Circular No. 185/17/2022-GST  Vide this Circular clarification is provided with regards to applicability of Sec 75(2) of CGST Act,2017 and its effect on powers of proper officer conferred under section 168(1) of CGST Act,2017 and time limit within which the Proper Officer can
Circular	27.12.2022	Clarification on No Claim Bonus offered by Insurance companies; and applicability of e-invoicing	Circular No. 186/18/2022-GST  Vide the above mentioned circular clarification in regards to taxability of No Claim Bonus is cleared. As no supply is provided by the insured to the insurance company in form of agreeing to the obligation to refrain from the act of lodging insurance claim during the previous year(s) thus No Claim Bonus cannot be considered as a consideration for any supply provided by the insured to the Insurance. Hence, clarified that No Claim Bonus (NCB) is a permissible deduction.  In case of applicability of e-invoicing it is clarified that the said exemption from generation of e-invoices is for the entity as a whole and is not restricted by the nature of supply being made by the said entity. Example: A Banking Company providing banking services, may also be involved in making supply of some goods, including bullion. The said banking company is exempted from mandatory issuance of e-invoice in terms of Notification No. 13/2020-Central Tax, dated 21st March, 2020, as amended, for all supplies of goods and services and thus, will not be required to issue e-invoice with respect to any supply made by it.
Circular	27.12.2022	Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016- reg.	Circular No. 187/19/2022-GST  It was clarified that no coercive action can be taken against the corporate debtor with respect to the dues of the period prior to the commencement of Corporate Insolvency Resolution Process (CIRP). Such dues will be treated as 'operational debt' and the claims may be filed by the proper officer before the NCLT in accordance with the provisions of the IBC. It is prescribed that FORM GST DRC-25 is issued for intimation for such reduction of demand specified under section 84 of CGST Act.  Accordingly, in cases where a confirmed demand for recovery has been issued by the tax authorities for which a summary has been issued in FORM GST







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Circular	27.12.2022	Prescribing manner of filing an application for refund by unregistered persons.	where the proceedings have been finalized against the corporate debtor under IBC reducing the amount of statutory dues payable by the corporate debtor to the government under CGST Act or under existing laws, the jurisdictional Commissioner shall issue an intimation in FORM GST DRC-25 reducing such demand, to the taxable person or any other person as well as the appropriate authority with whom recovery proceedings are pending.  Circular No. 188/20/2022-GST 1.Filing of Refund application  • A temporary registration number is required to be generated through Aadhaar Authentication in terms of Rule 10B of the CGST Rules.  • FORM GST RFD-01 is to be filed under "Refund for unregistered person".  2. Relevant date of filing refund  • The time period of two years from the relevant date has been specified for filing an application of refund.  • Date of issuance of letter of cancellation of the contract/ agreement for supply by the supplier will be considered as the date of receipt of the services by the applicant.  3. Minimum refund amount  Sub-section (14) of section 54 of the CGST Act provides that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if amount is less than one thousand rupees. Therefore, no refund shall be claimed if the amount is less than one thousand rupees.
			the contract/ agreement for supply by the supplier will be considered as the date of receipt of the services by the applicant.  3. Minimum refund amount Sub-section (14) of section 54 of the CGST Act provides that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if amount is less than one thousand rupees. Therefore, no refund shall be claimed if the amount is less than one
			thousand rupees.  The proper officer shall also upload a detailed speaking order along with the refund sanction order in FORM GST RFD-06.  It is to be noted that where the amount paid back by the supplier to the unregistered person on cancellation/termination of agreement/contract for supply of services is less than amount paid by such unregistered person to the supplier, only the proportionate amount of tax involved in such amount paid back shall be refunded to the unregistered person
		C 1: 11 CA A	nun Kumar Luharuka (Email id: anun@adnlag aam)

Complied by: CA Anup Kumar Luharuka (Email id: anup@adplco.com)

Disclaimer: The views expressed are solely of the author. EIRC of ICAI dosen't hold any responsibility of the views expressed by the author in his article.







#### **Announcement**

Important Announcement for May-June 2023 CA	https://resource.cdn.icai.org/72627exam58535.pdf
<u>Examinations - (10-01-2023)</u>	
Empanelment of Chartered Accountant firms/LLPs for	https://www.icai.org/post/empanelment-of-ca-firms-
the year 2023-2024 - (05-01-2023)	llps-for-the-year-2023-24
Draft Bank Branch Auditors' Panel (MEF) for the year	https://www.icai.org/post/draft-bank-branch-auditors-
2022-23 - (02-01-2023)	panel-mef-2022-23

EIRC Album

### 47th Regional Conference of EIRC on 23rd and 24th January 2023

**Inaugural Session** 





Inaugural Session Inaugural Session

Awakening the Ch



Releasing the Official Souvenir Launching the new Website of EIRC









CA. (Dr.) Debashis Mitra, President, ICAI CA. A C Chakrabortti, Past President, ICAI

CA. Ranjeet Kr. Agarwal, Council Member, ICAI CA. Ravi Kr. Patwa, Chairman, EIRC







CA. Raj Mullick, Sr. Exe. VP,
Reliance Industries Ltd.

Professor, IIT, Madras

**DTPA CA Study Circle** 

Sambalpur Branch



Study Circle





Knowledge Session IV - Auditor Appointment Mechanism has bearing on Reporting









CA. M M Chitale, Past President, ICAI

CA. Dinesh Kr. Bhotika. **Durgapur Branch of EIRC**  CA. Pramod Kr. Mundra, Convener, B B D Bag CA Study Circle

CA. Manoj Kr. Thebaria, Rourkela Branch

Motivational Session - Life & Leadership Lessons from the Army









Major General Neeraj Bali, Sena Medal (Retd.)

CA. Sapan Kr. Loyalka, Chairman, Raniganj Branch CA. Suman Chaudhury, Convener, Bidhan Nagar CA **Study Circle** 

CA. Sushil Patnaik Secretary, Brahmapaur Branch

## **Special Session**









CA. Aniket Sunil Talati, Vice President, ICAI

CA. Sushil Kr. Goyal, Council Member, ICAI

CA. Subodh Kr. Agrawal, Past President, ICAI

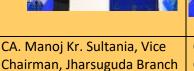
CA. Ravi Kr. Patwa, Chairman, EIRC

#### **Knowledge Session V – Economy**

(Why Reviving Kolkata is the key to Eastern India, Regulation & Innovation in Financial Markets of India, Indian Economy - The way ahead)









CA. Rahul Rungta, VIP Road **CA Study Circle** 



Dr. Sanjeev Sanyal, Member of the Economic Advisory Council to the PM of India



Dr. Soumya Kanti Ghosh, Chief Economic Advisor, SBI Group











#### **Knowledge Session VIII - Capital Market**









Shri Prashant Jain, Sustainability Expert

CA. Tarun Paul

CA. Gagan Bihari Das Secretary, Bhubaneswar Branch

CA. Chimpulal Agarwal Dy. Convener, Vitta Salahkar CA Study Circle

#### **Cultural Programme**







Mr. Debojit Saha and his orchestra

#### **Valedictory Session**





**Awarding of Prizes** 



**Awarding of Prizes** 



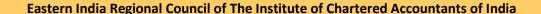
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**Group Photo** 





One Day Training Programme for Peer Reviewers on 9th January 2023				
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CA. C V Chitale, Chairman, Peer Review Board, ICAI	CA. Ravl Kr. Patwa, Chairman, EIRC	CA. Debayan Patra, Vice Chairman, EIRC	CA. Sanjib Sanghi, Secretary, EIRC	
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CA. Mayur Agrawal, Member, EIRC	CA. Santanu Ghosh	CA. Mohit Bhuteria	CA. Vivek Newatia	
Leadership Summit on 10 <sup>th</sup> January 2023				
			LEADERSKIP Summit 2023	
Patwa, Chairman, EIRC, Member, ICAI, CA. Anu Council Member, ICA	ral, Member, EIRC, CA. Ravi Kr. CA. (Dr.) Raj Chawla, Council ij Goyal, CA. Ranjeet Agarwal, I, CA. Debayan Patra, Vice njib Sanghi, Secretary, EIRC	CA. Ranjeet Kr. Agarwal, Chairman, CMII&B, ICAI	CA. Anuj Goyal, Council Member, ICAI	





CA. Vishnu K. Tulsyan,

Treasurer, EIRC

CA. C S Nanda, Council

Member, ICAI





CA. Durgesh Kabra,

Council Member, ICAI

CA. C V Chitale, Council Member,

**ICAI** 







CA. Amit Dalmia, Sr.
Managing Director,
Blackstone Advisers
India Pvt. Ltd.

CA. Rajesh Sharma, Former Member, National Company Law Tribunal



Group photo

16<sup>th</sup> ICAI Awards for Members in Industry and Business on 10<sup>th</sup> January 2023





**Group Photo** 

L – R: CA. Sushil Kr. Goyal, Council Member, ICAI, CA. Ranjeet Kr. Agarwal, Chairman, CMII&B, ICAI, CA. (Dr.) Debashis Mitra, President, ICAI, Dr. C V Ananda Bose, Hon'ble Governer of WB, CA. Aniket Sunil Talati, Vice President, ICAI, CA. (Dr.) Raj Chawla, Vice Chairman, CMII&B, ICAI, CA. Ravi Kr. Patwa, Vice Chairman, EIRC



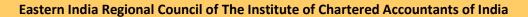
Lighting the Inaugural Lamp



Dr. C V Ananda Bose, Hon'ble Governer of WB



CA. (Dr.) Debashis Mitra, President, ICAI









ICAI CMI&B Award Recipient

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ICAI CMI&B Award Recipient







ICAI CMI&B Award Recipient

**ICAI CMI&B Award Recipient** 





**Group Photo** 

Live Performance

#### **EDITORIAL BOARD**

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CA. Sanjib Sanghi , Member & Secretary, EIRC

Spl. Invitee: CA. Anil Kumar Agarwala