



EIRC e NEWSLETTER – VOLUME 48 ISSUE 11 15<sup>th</sup> JANUARY 2023

The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)

Eastern India Regional Council's

# happenings

2023

HAPPY NEW YEAR



### 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 “**Uttisthita 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 Jhunjunwala 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 Sub-committees 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 Exam. 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 [www.eirc-icai.org](http://www.eirc-icai.org), <https://bosactivities.icai.org/> 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)	<a href="https://bit.ly/3kd3QbL">https://bit.ly/3kd3QbL</a> 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)	<a href="https://bit.ly/3kapyxc">https://bit.ly/3kapyxc</a> 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	Lalit Great Eastern  (Registration Fees and venue to be announced soon)
<b>Important Events</b>					
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 soon



**GOODS & SERVICE TAX****Notifications and Circulars**

Reference	Date	Topic	Description
Notification	13.12.2022	Extension of Form GSTR-1 due date for certain districts	<b>NOTIFICATION NO. 25/2022- Central Tax</b> The time limit for furnishing the details of outward supplies in <b>FORM GSTR-1</b> 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	<b>NOTIFICATION NO. 26/2022 – Central Tax</b> 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 sub-rule (4A) of rule 8	<b>Notification No. 27/2022- Central Tax</b> 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 ”	<b>Notification 01/2023-Central Tax</b> 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.	<b>Circular No. 183/15/2022-GST</b> 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 <b>FY 2017-18 and FY 2018-19</b> . For the ongoing proceedings in Scrutiny /audit/ investigation, etc. for <b>FY 2017-18 and 2018-19</b> and not to the completed proceedings, where any



			<p>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: -</p> <ol style="list-style-type: none"><li>i. Supplier has filed GSTR3B but failed to file GSTR 1</li><li>ii. Supplier has filed GSTR1 and GSTR3B, but failed to report figures in GSTR 1</li><li>iii. Supplies have been reported in B2B transactions as B2C transactions;</li><li>iv. Supplier has filed GSTR1 and GSTR3B, but reported wrong GSTN in GSTR 1</li></ol> <p>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.</p> <p>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.</p>
Circular	27.12.2022	Clarification on the <b>Entitlement of ITC</b> 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.	<b>Circular No. 184/16/2022-GST</b> 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



			(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	27.12.2022	Clarification with regard to applicability of provisions of section 75(2) of CGST ACT,2017	<b>Circular No. 185/17/2022-GST</b> 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 re-determine the amount of tax payable.
Circular	27.12.2022	Clarification on No Claim Bonus offered by Insurance companies; and applicability of e-invoicing	<b>Circular No. 186/18/2022-GST</b> Vide the above mentioned circular clarification in regards to taxability of <b>No Claim Bonus</b> 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 <b>applicability of e-invoicing</b> 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.	<b>Circular No. 187/19/2022-GST</b> 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 <b>FORM GST DRC-25</b> 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 <b>FORM GST</b>





			<p><b>DRC-07/DRC 07A</b> against the corporate debtor, and where the proceedings have been <b>finalized</b> 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 <b>FORM GST DRC-25</b> reducing such demand, to the taxable person or any other person as well as the appropriate authority with whom recovery proceedings are pending.</p>
Circular	27.12.2022	Prescribing manner of filing an application for refund by unregistered persons.	<p><b>Circular No. 188/20/2022-GST</b></p> <p><b>1.Filing of Refund application</b></p> <ul style="list-style-type: none"><li>• A temporary registration number is required to be generated through Aadhaar Authentication in terms of Rule 10B of the CGST Rules.</li><li>• FORM GST RFD-01 is to be filed under “Refund for unregistered person”.</li></ul> <p><b>2. Relevant date of filing refund</b></p> <ul style="list-style-type: none"><li>• The time period of two years from the relevant date has been specified for filing an application of refund.</li><li>• <b>Date of issuance of letter of cancellation of the contract/ agreement for supply by the supplier</b> will be considered as the date of receipt of the services by the applicant.</li></ul> <p><b>3. Minimum refund amount</b></p> <p>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.</p> <p>The proper officer shall also upload a detailed speaking order along with the refund sanction order in FORM GST RFD-06.</p> <p>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</p>

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

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

**Announcement**

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

**EIRC Album**

<b>47<sup>th</sup> Regional Conference of EIRC on 23<sup>rd</sup> and 24<sup>th</sup> January 2023</b>			
<b>Inaugural Session</b>			
			
Inaugural Session	Inaugural Session		
			
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. Debayan Patra, Vice Chairman, EIRC	CA. Sanjib Sanghi, Secretary, EIRC	CA. Vishnu K. Tulsyan, Treasurer, EIRC	CA. Mayur Agrawal, Member, EIRC
<b>Knowledge Session – I – Towards a Holistic Model of Development</b>			
Padma Shri Dr. Sridhar Vembu, Founder & CEO, ZOHO Corporation	CA. Ranjan Kumar Prusty, Chairman, Bhubaneswar Branch	CA. Gaurab Garodia, Chairman, Guwahati Branch	CA. Anup Kr. Banka, Convener, ACAE CA Study Circle
<b>Knowledge Session II – Sustainability – Key Concepts and Reporting Requirements (BRSR)</b>			
CA. Raj Mullick, Sr. Exe. VP, Reliance Industries Ltd.	CA. Anil Krishna Prasad, Chairman, Asansol Branch	CA. Rakesh Kr. Patra, Chairman, Cuttack Branch	CA. Mahendra Kr. Agarwal, Convener, DTPA CA Study Circle
<b>Knowledge Session III – Building India through Start Ups</b>			
Padma Shri Dr. Ashok Jhunjhunwala, institute Professor, IIT, Madras	CA. Avijit Dutta, Chairman, Siliguri branch	CA. Sandeep Kr. Sanwaria, Convener, Central Kolkata CA Study Circle	CA. Shiba Prasad Sahoo, Chairman, Sambalpur Branch







**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. Manoj Kr. Sultania, Vice Chairman, Jharsuguda Branch	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

CA. Pranav Lath, Vice Chairman, Sambalpur Branch	CA. S Sundaram, National Convener, Swadesi Jagaran Manch, Madurai	CA. Saurabh Choudhary, Secretary, Guwahati Branch	CA. Saroj Swaika, Convener, Views Exchange CA Study Circle

**Knowledge Session – VI – Social Stock Exchange**

Shri Jeevan Sonparote, CGM, SBI	CA. Pradip Kr. Sahoo, Vice Chairman, Bhubaneswar Branch	CA. Navin Khemka, Views Exchange CA Study Circle	CA. Ratna Rachita Mohanty, Secretary, Cuttack Branch

**Knowledge Session VII – Social Audit**

CA. Heman Sabharwal, Sustainability Expert	CA. Ashok Agarwal, Past Chairman, Sambalpur Branch	CA. Sandip Dey, Convener, Madhya Kolkata CA Study Circle	CA. Abhishek Agarwal, Secretary, Asansol Branch

**Motivational Session - How to Win by not trying**

Prof. (Dr.) Hitendra Wadhwa, Columbia Business School	CA. Mahesh Kr. Kalotia, Vice Chairman, Raniganj Branch	CA. Shrabanee Bhattacharya, Convener, South Kolkata CA Study Circle	CA. Ajay Kr. Behera, Secretary, Durgapur Branch



**Knowledge Session VIII – Capital Market**

Shri Prashant Jain, Sustainability Expert	CA. Tarun Paul	CA. Gagan Bihari Das Secretary, Bhubaneswar Branch	CA. Chimpupal Agarwal Dy. Convener, Vitta Salahkar CA Study Circle

**Cultural Programme**

Mr. Debojit Saha and his orchestra		

**Valedictory Session**

Awarding of Prizes	Awarding of Prizes

Group Photo	Group Photo

**One Day Training Programme for Peer Reviewers on 9<sup>th</sup> January 2023**

L – R: CA. Debayan Patra, Vice Chairman, EIRC, CA. Ranjeet Kr. Agarwal, Council Member, ICAI, CA. C V Chitale, Chairman, Peer Review Board, ICAI, CA. Durgesh Kabra, Council Member, ICAI, CA. Sanjib Sanghi, Secretary, EIRC, CA. Ravi Kr. Patwa, Chairman, EIRC	CA. Ranjeet Kr. Agarwal, Council Member, ICAI	CA. Durgesh Kabra, Council Member, ICAI
CA. C V Chitale, Chairman, Peer Review Board, ICAI	CA. Ravl Kr. Patwa, Chairman, EIRC	CA. Debayan Patra, Vice Chairman, EIRC
CA. Mayur Agrawal, Member, EIRC	CA. Santanu Ghosh	CA. Mohit Bhuteria
CA. Vivek Newatia		

**Leadership Summit on 10<sup>th</sup> January 2023**

L – R: CA. Mayur Agrawal, Member, EIRC, CA. Ravi Kr. Patwa, Chairman, EIRC, CA. (Dr.) Raj Chawla, Council Member, ICAI, CA. Anuj Goyal, CA. Ranjeet Agarwal, Council Member, ICAI, CA. Debayan Patra, Vice Chairman, EIRC, CA. Sanjib Sanghi, Secretary, EIRC	CA. Ranjeet Kr. Agarwal, Chairman, CMII&B, ICAI	CA. Anuj Goyal, Council Member, ICAI



<p>CA. Sushil Kumar Goyal, Council Member, ICAI</p>	<p>CA. (Dr.) Raj Chawla, Council Member, ICAI</p>	<p>CA. Ravi Kr. Patwa, Chairman, EIRC</p>	<p>CA. Debayan Patra, Vice Chairman, EIRC</p>
<p>L – R: CA. Debayan Patra, Vice Chairman, EIRC, CA. Mandeep Mehta, Group CFO, Policy Bazar, CA. Prabin Dokania, CFO, GSTN, CA. Sripriya K, Council Member, ICAI, CA. Rajendra Kumar P, Council Member, ICAI, CA. Sanjay Saxena, CFO, PAYTM, CA. Rakhi Ashwal, CFO, Saxo Group</p>	<p>CA. Sanjib Sanghi, Secretary, EIRC</p>	<p>CA. Mayur Agrawal, Member, EIRC</p>	
<p>L – R: CA. Sanjib Sanghi, Secretary, EIRC, CA. Raj Mullick, Sr. Exe. VP, Reliance Industries Ltd., CA. (Dr.) Raj Kumar Adukia, Council Member, ICAI, CA. Rishi Khator, CA. (Dr.) Sanjeev Singhal, Council Member, ICAI, CA. Hans Raj Chugh, Council Member, ICAI, CA. Saurabh Palsania, ED, Dalmia Cement Ltd.</p>	<p>L - R: CA. C S Nanda, Council Member, ICAI, CA. Vishnu K. Tulsyan, Treasurer, EIRC, CA. Rajesh Sharma, Former Member, National Company Law Tribunal, 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. Mayur Agrawal, Member, EIRC</p>		
<p>CA. Vishnu K. Tulsyan, Treasurer, EIRC</p>	<p>CA. C S Nanda, Council Member, ICAI</p>	<p>CA. Durgesh Kabra, Council Member, ICAI</p>	<p>CA. C V Chitale, Council Member, ICAI</p>

<p>CA. Amit Dalmia, Sr. Managing Director, Blackstone Advisers India Pvt. Ltd.</p>	<p>CA. Rajesh Sharma, Former Member, National Company Law Tribunal</p>	<p>Group photo</p>

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

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

<p>Lighting the Inaugural Lamp</p>	<p>Dr. C V Ananda Bose, Hon'ble Governor of WB</p>	<p>CA. (Dr.) Debashis Mitra, President, ICAI</p>



			
CA. Aniket Sunil Talati, Vice President, ICAI	CA. Ranjeet Kr. Agarwal, Chairman, CMII&B, ICAI	CA. Sushil Kumar Goyal, Council Member, ICAI	CA. (Dr.) Raj Chawla, Vice Chairman, CMII&B, ICAI



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Group Photo



Live Performance

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