

EIRC e NEWSLETTER – VOLUME 47 ISSUE 3 1<sup>ST</sup> MAY 2021 RS. 10

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



Eastern India Regional Council's

# happenings



## Message from Chairman, EIRC



Dear Esteemed Colleagues and Seniors,

Since quite long, we have been being under the claws of corona. This spread of virus has cost a host of lives and livelihood over the world resulting in great depression from all aspects. The lockdown map is almost equivalent of the country's map. Death rates have been climbing up cumulatively. As you are aware that we at EIRC had taken the Vaccination Drive for our members erstwhile and it was well responded. Now considering the scarcity of Oxygen concentrators for the reeling lot, we have initiated to constitute a Covid Task Force which includes tying up with different municipalities, corporations and hospitals and health centres so that our members and their families may reap its benefits and others as well.

We hope that it would be a success in order to ward off this difficult time.

In the previous month, we had organised a few virtual programmes that includes VCM on Govt. Amendments in Finance Bill and Application for Renewal/Registration of Charitable Institution and the session was taken by none other than CA. Dr. Girish Ahujaji, one of the most prolific speakers.

We take pleasure informing you that all the links of the programmes being held, have been made available in EIRC TV so that our members get updated on the topics of professional interest and other areas at all times. However, we request one and all from the fraternity to participate in the live session being organised. EIRC TV is reachable by clicking [https://eirc-icai.org/eirc\\_video.ph](https://eirc-icai.org/eirc_video.ph).

In the days to come, EIRC shall organize many a programme on different topics of interest. On 21st May, 24th May, 25th May, 26th May, 27th May & 28th May 2021 there will be VCMs with CPE hours on AS while on 22nd instant, one VCM on Renewal of Trusts - A Practical Approach will be organized by EIRC. Details of which are available elsewhere in this newsletter. However, as communicated before, EIRC shall hold VCMs on GST, Direct Taxes, and Auditing Standards charging a nominal fees and in some cases in free as well. Please remain yourselves updated with information of these programmes visiting eirc website regularly.

Lastly, I would request all our professional co-movers to abide by the norms and restrictions as declared by the Government, take vaccines without any further delay, keep the social distancing norms intact on your part and request others in your vicinity to do the same in bolstering our fight against this ominously omnivorous pandemic.

Hope the rays of hope would disperse itself with a pandemic-free world in the visible poster days.

Professionally yours,

Regards,

**CA Sunil Kumar Sahoo**  
**Chairman, EIRC (2021 – 22)**



## Message from Chairman, EICASA



Dear Students,

Warm greetings to all of you as we step into the month of May, a time of the year when the Sun showers its grace in abundance on all of us. At present, we are going through unprecedented times. Situations like these throw unique challenges which can also bring unique opportunities before us. This is a time for introspection, forward thinking and adopting newer approaches for doing things differently.

In order to safeguard the health and wellbeing of students, it has been decided to defer the Intermediate and Final Chartered Accountants examinations. Revised dates of examination shall be notified at least 25 days prior to the start of the examinations. It is advised to stay in touch with the website of the Institute for the necessary information on examinations and other important developments at ICAI.

I would take this opportunity to apprise you about the various events and activities carried out by EICASA during the month of April, 2021. Mock test Series I and Mock Test Series II were successfully conducted from 30th March to 8th April, 2021 and from 22nd April to 26th April, 2021 respectively. EICASA Speakers' Forum session 2 was conducted on 11th April, 2021. A seminar on GST relating to Recent Amendments was organised on 4th of April, 2021. There was a VCM organized on Changes in Finance Bill and ITR forms on 11th April, 2021. Revision class on CA IPCC level Cost and Financial Management paper was conducted on 17th April, 2021 in VCM mode. Further, a series of VCMs on CA Final level Advance Auditing and Professional Ethics paper was conducted from 24th to 26th April, 2021. Another VCM on Communication and one on CA IPCC level Auditing & Assurance paper was conducted on 25th and 26th of April respectively.

Students, I am pleased to share with you that we have planned for several mental-health wellness programs in the month of May, 2021 that will help to increase optimism, negate some of the effects of stress, improve alertness and enhance mental skills during such difficult times. Eminent speakers from Art of Living shall be addressing you through a VCM on the topic 'How to maintain Mental Peace' in the coming days of this month. It is important to understand that preparing oneself in the right way by optimally utilizing time and writing Exams with rationale is essential for boosting one's performance to achieve desirable results. In order to assist and provide necessary guidance on this, we have planned for a VCM on mental preparation for CA Exams. There will also be a VCM on "Thinking out of the box" in the month of May, 2021. The Speakers' Forum is also preparing for another session in the month of May in VCM mode. The dates of all the programs shall be notified to you soon.

The obvious intention behind our endeavours is to guide and encourage new and positive thinking, prepare you to challenge the perceived status quo and to learn to leverage the value of knowledge, time and opportunity. Your active participation in such initiatives would plant you at the forefront with pragmatic reasoning and self-confidence, help in your personality development, assist you in setting goals and in achieving them with flying colours.

My dear students, always remember that education is the anchor that holds life together through choppy waters. Time can be your best friend and your worst enemy depending on whether you use it or waste it.

My best wishes with all of you. Stay healthy. Stay Safe.

Take care.

**CA Ravi Kumar Patwa, Vice Chairman EIRC & Chairman EICASA (2021 – 22)**

## Appointment of Secretary of the Institute of Chartered Accountants of India



CA. Mukesh Kumar Jain was appointment Secretary of the Institute of Chartered Accountants of India w.e.f. 1<sup>st</sup> April 2021. Besides being a member of ICAI, he is a Post-Graduate from Delhi School of Economics, Delhi. Prior to joining ICAI, he has worked for 35 years with Public Sector Banks and held leadership positions as MD&CEO of Oriental Bank of Commerce and Executive Director of Punjab & Sindh Bank and various positions in Dena Bank.

### Forthcoming Programmes of EIRC

Day and Date	Programme	Speakers	Time	CPE	Fees	Registration
Friday 21 <sup>st</sup> May 2021	VCM on Accounting Standards	Session 1: Introduction to AS Speaker: CA Amarjit Chopra, Past President, ICAI Session 2: AS 1 - Disclosure of Accounting Policies AS 2 - Valuation of Inventories Speaker: CA Yagnesh Desai, Mumbai	5pm to 8pm	3	200 + GST	<a href="https://eirc-icai.org/event-details.php?EircstrID=NTA3Ny41MTY4NTM5Mzl2">https://eirc-icai.org/event-details.php?EircstrID=NTA3Ny41MTY4NTM5Mzl2</a>
Saturday 22 <sup>nd</sup> May 2021	VCM on Renewal of Trusts - A practical Approach	CA Ayush Goel	5pm to 7pm	2	100 + GST	<a href="https://eirc-icai.org/event-details.php?EircstrID=NTA1OC40MDQ00TQzODI=">https://eirc-icai.org/event-details.php?EircstrID=NTA1OC40MDQ00TQzODI=</a>
Monday 24 <sup>th</sup> May 2021	VCM on Accounting Standards	Session 1: AS 10 - Property, Plant & Equipment AS 26 - Intangible Assets Speaker: CA Aniket Talati, Ahmedabad Session 2: AS 7 - Construction Contracts AS 9 - Revenue Recognition Speaker: CA Sanjay Sharma, Bangalore	5pm to 8pm	3	200 + GST	<a href="https://eirc-icai.org/event-details.php?EircstrID=NTA3OS42NDA0NDk0Mzgy">https://eirc-icai.org/event-details.php?EircstrID=NTA3OS42NDA0NDk0Mzgy</a>
Tuesday 25 <sup>th</sup> May 2021	VCM on Accounting Standards	Session 1: AS 19 - Leases AS 3 - Cash Flow Statement Speaker: CA Arijit Chakraborty, Kolkata Session 2: AS 16 - Borrowing Costs AS 11 - Effects of changes in Foreign Exchange Rates Speaker: CA Vivek Newatia, Kolkata	5pm to 8pm	3	200 + GST	<a href="https://eirc-icai.org/event-details.php?EircstrID=NTA4MS43NjQwNDQ5NDM4">https://eirc-icai.org/event-details.php?EircstrID=NTA4MS43NjQwNDQ5NDM4</a>

Wednesday 26 <sup>th</sup> May 2021	VCM on Accounting Standards	Session 1: AS 12 - Government Grants AS 22 - Accounting for Taxes on Income Speaker: CA Aditya Maheshwari, Siliguri Session 2: AS 18 - Related Party Transactions AS 17 -Segment Reporting AS 14 - Accounting for Amalgamations Speaker: CA Mohit Bhuteria, Kolkata	5pm to 8pm	3	200 + GST	<a href="https://eirc-icai.org/event-details.php?EircstrlD=NTA4My44ODc2NDA0NDk0">https://eirc-icai.org/event-details.php?EircstrlD=NTA4My44ODc2NDA0NDk0</a>
Thursday 27 <sup>th</sup> May 2021	VCM on Accounting Standards	Session 1: AS 4 - Contingencies and Events occurring after Balance Sheet Date AS 5 - Net Profit or Loss for the period, Prior period items and changes in Accounting Policies AS 29 - Provisions, Contingent Liabilities & Contingent Assets Speaker: CA Himanshu Kishnadwala, Mumbai Session 2: AS 15 - Employee Benefits AS 28 - Impairment of Assets AS 20 - Earnings per Share Speaker: CA Ganesh Balakrishnan, Hyderabad	5pm to 8pm	3	200 + GST	<a href="https://eirc-icai.org/event-details.php?EircstrlD=NTA4Ni4wMTEyMzU5NTUx">https://eirc-icai.org/event-details.php?EircstrlD=NTA4Ni4wMTEyMzU5NTUx</a>
Friday 28 <sup>th</sup> May 2021	VCM on Accounting Standards	Session 1: AS 21 - Consolidated Financial Statements AS 23 - Accounting for Investment in Associates AS 27 - Financial Reporting of Interests in Joint Ventures Speaker: CA Vivek Agarwal, Kolkata	5pm to 8pm	3	200 + GST	<a href="https://eirc-icai.org/event-details.php?EircstrlD=NTA4OC4xMzQ4MzE0NjA3">https://eirc-icai.org/event-details.php?EircstrlD=NTA4OC4xMzQ4MzE0NjA3</a>

#### Forthcoming Programmes of EICASA

Sl.	Name of the programme	Speaker	Date	Time	Coordinator	Link
1	3-day Revision Class on 5 heads of Income Tax for Inter/IPCC	CA. Mukesh Jha	21 <sup>st</sup> May 2021 28 <sup>th</sup> May 2021 30 <sup>th</sup> May 2021	6 pm to 9 pm	Ms. Manali Saha MCM, EICASA (2021-22)  Ms. Neha Singh MCM, EICASA (2021-22)	<a href="http://bosactivities.icai.org/">http://bosactivities.icai.org/</a>
2	Students' programme on Consistency	CS Neha Somani	22 <sup>nd</sup> May 2021	1 pm to 4 pm	Mr. Balmukund Chhaparia MCM, EICASA (2021-22)	

	and Discipline the mantra to success					<a href="http://bosactivities.icai.org/">http://bosactivities.icai.org/</a>
3	Students' programme on Group Discussion	CA. Prakash Sinha	23 <sup>rd</sup> May 2021	11 am to 2 pm	Ms. Neha Singh MCM, EICASA (2021-22)	
4	Students' programme on Analysis of Financial Management	CA. Vivek Agarwal	23 <sup>rd</sup> May 2021	3 pm to 6 pm	Mr. Shashank Agarwal Secretary, EICASA (2021-22)	
5	Students' programme on Gstr 2A matching with Excel data/ Tally data	CA. Shubham Khaitan	26 <sup>th</sup> May 2021	6 pm to 9 pm	Ms. Swati Benia MCM, EICASA (2021-22)	
6	Students' programme on Career opportunity for a Chartered Accountant	CA. Anurag Singhal	29 <sup>th</sup> May 2021	4 pm to 7 pm	Mr. Koushal Burnwal MCM, EICASA (2021-22)	
7	Students' Programme on Technology and Audit (especially in the era of COVID)	CA. Sarita Agarwal	30 <sup>th</sup> May 2021	11 am to 2 pm	Mr. Indranil Roychowdhury MCM, EICASA (2021-22)	

### Important ICAI Announcements

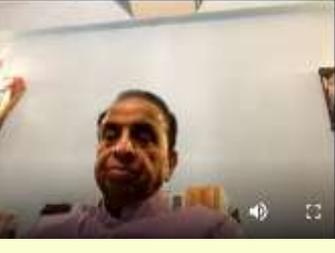
Date of Announcement	Announcement	Link
2 <sup>nd</sup> May 2021	Waiving-off Condonation Fees due to late filing of application Form 18 related to Members and Firms amidst COVID-19 Pandemic till 30th July, 2021	<a href="https://www.icai.org/post/waiving-off-condonation-fees-due-to-late-filing-of-applicationform18">https://www.icai.org/post/waiving-off-condonation-fees-due-to-late-filing-of-applicationform18</a>
1 <sup>st</sup> May 2021	Re-opening of Online Filling up of Examination Application Forms for Chartered Accountants Examinations, May 2021. - (01-05-2021)	<a href="https://www.icai.org/post/re-opening-online-filling-up-examforms-may21">https://www.icai.org/post/re-opening-online-filling-up-examforms-may21</a>
29 <sup>th</sup> April 2021	Appeal to Members for contributing generously to Chartered Accountants' Benevolent Fund	<a href="https://www.icai.org/post/appeal-to-members-for-contributing-generously-to-cabf">https://www.icai.org/post/appeal-to-members-for-contributing-generously-to-cabf</a>
29 <sup>th</sup> April 2021	Important Announcement - Financial Assistance for Treatment of CORONA Disease from CABF	<a href="https://www.icai.org/post/financial-assistance-for-treatment-of-corona-disease-from-cabf">https://www.icai.org/post/financial-assistance-for-treatment-of-corona-disease-from-cabf</a>
29 <sup>th</sup> April 2021	Extension of time period for commencement of Practical Training on or before 30th April 2021 to 30th June, 2021 for appearing in Final examination to be held in November, 2023	<a href="https://www.icai.org/post/extension-of-time-period-for-commencement-of-practical-training">https://www.icai.org/post/extension-of-time-period-for-commencement-of-practical-training</a>
27 <sup>th</sup> April 2021	Important Announcement - May 2021 CA Examinations	<a href="https://www.icai.org/post/imp-announcement-may2021ca-exams">https://www.icai.org/post/imp-announcement-may2021ca-exams</a>
26 <sup>th</sup> April 2021	Further extension of the last date for Waiving-off Condonation Fees due to late filing of various application forms related to Students and Articled Assistants, amidst COVID-19 Pandemic	<a href="https://www.icai.org/post/further-extension-last-date-for-waiving-off-condonation-fees">https://www.icai.org/post/further-extension-last-date-for-waiving-off-condonation-fees</a>
26 <sup>th</sup> April 2021	Important Announcement - June 2021 Foundation Examination	<a href="https://www.icai.org/post/imp-announcement-june2021-foundation-exam">https://www.icai.org/post/imp-announcement-june2021-foundation-exam</a>
26 <sup>th</sup> April 2021	Expression of Interest for Teaching Foundation, Intermediate and Final Courses through Live Coaching Classes	<a href="https://resource.cdn.icai.org/64499boseoi210421.pdf">https://resource.cdn.icai.org/64499boseoi210421.pdf</a>

**Committees of EIRC for the year 2021 - 22**

<b>Committee</b>	<b>Chairman</b>	<b>Vice Chairman</b>	<b>Member</b>	<b>Member</b>	<b>President ICAI / CCM, ICAI / Member</b>	<b>CCM, ICAI (Member)</b>
Executive	CA Sunil Sahoo	CA Ravi Patwa	CA Debayan Patra	CA Hari Ram Agarwal	CA (Dr.) Debashis Mitra Vice President, ICAI	CA Ranjeet Kumar Agarwal
Career Counselling	CA Sunil Sahoo	CA Ravi Patwa	CA Nitesh More	CA Hari Ram Agarwal	CA Sumit Binani	CA Sushil Kumar Goyal
Continuing Professional Education (CPE)	CA Sunil Sahoo	CA Ravi Patwa	CA Nitesh More	CA Debayan Patra	CA Hari Ram Agarwal	CA Ranjeet Kumar Agarwal
Professional Development	CA Sunil Sahoo	CA Ravi Patwa	CA Nitesh More	CA Debayan Patra	CA Hari Ram Agarwal	CA Ranjeet Kumar Agarwal
Public Relations & CSR	CA Sunil Sahoo	CA Ravi Patwa	CA Nitesh More	CA Sumit Binani	CA Debayan Patra	CA Ranjeet Kumar Agarwal
Students	CA Sunil Sahoo	CA Ravi Patwa	CA Debayan Patra	CA Sumit Binani	CA Hari Ram Agarwal	CA Ranjeet Kumar Agarwal
Editorial	CA Sunil Sahoo	CA Ravi Patwa	CA Debayan Patra	CA Hari Ram Agarwal	CA Ranjeet Kumar Agarwal	CA Sushil Kumar Goyal
	CA (Dr.) Debashis Mitra, Vice President, ICAI is also Honourable Member of the Editorial Board of EIRC					
Accounting Standards for Local Bodies	CA Sumit Binani	CA Nitesh More	CA Ravi Patwa	CA Hari Ram Agarwal	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Banking, Financial Services and Insurance	CA Hari Ram Agarwal	CA Sumit Binani	CA Ravi Patwa	CA Nitesh More	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Branch Co-ordination	CA Ravi Patwa	CA Debayan Patra	CA Sumit Binani	CA Nitesh More	CA Sunil Sahoo	CA Sushil Kumar Goyal
Members in Practice	CA Debayan Patra	CA Nitesh More	CA Ravi Patwa	CA Sumit Binani	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Capital Markets & Investors' Protection	CA Nitesh More	CA Hari Ram Agarwal	CA Ravi Patwa	CA Sumit Binani	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal

Corporate Laws & Corporate Governance	CA Sumit Binani	CA Hari Ram Agarwal	CA Ravi Patwa	CA Debayan Patra	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Digital Accounting & Assurance	CA Sumit Binani	CA Debayan Patra	CA Ravi Patwa	CA Hari Ram Agarwal	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Direct Taxes	CA Ravi Patwa	CA Hari Ram Agarwal	CA Debayan Patra	CA Nitesh More	CA Sunil Sahoo	CA Sushil Kumar Goyal
Exposure Drafts	CA Hari Ram Agarwal	CA Sumit Binani	CA Ravi Patwa	CA Nitesh More	CA Sunil Sahoo	CA Sushil Kumar Goyal
GST & Indirect Taxes	CA Nitesh More	CA Hari Ram Agarwal	CA Ravi Patwa	CA Debayan Patra	CA Sunil Sahoo	CA Sushil Kumar Goyal
Insolvency & Bankruptcy Code	CA Nitesh More	CA Hari Ram Agarwal	CA Ravi Patwa	CA Sumit Binani	CA Sunil Sahoo	CA Sushil Kumar Goyal
Internal Audit	CA Debayan Patra	CA Hari Ram Agarwal	CA Ravi Patwa	CA Nitesh More	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
International Taxation	CA Hari Ram Agarwal	CA Ravi Patwa	CA Nitesh More	CA Debayan Patra	CA Sunil Sahoo	CA Sushil Kumar Goyal
Library	CA Hari Ram Agarwal	CA Sumit Binani	CA Ravi Patwa	CA Debayan Patra	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Management Accounting	CA Debayan Patra	CA Ravi Patwa	CA Nitesh More	CA Sumit Binani	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Members and Students Services (Grievance)	CA Nitesh More	CA Debayan Patra	CA Ravi Patwa	CA Sumit Binani	CA Sunil Sahoo	CA Sushil Kumar Goyal
Members in Industry & Business	CA Nitesh More	CA Debayan Patra	CA Ravi Patwa	CA Sumit Binani	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Public and Government Financial Management	CA Hari Ram Agarwal	CA Sumit Binani	CA Ravi Patwa	CA Nitesh More	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Research	CA Debayan Patra	CA Nitesh More	CA Ravi Patwa	CA Hari Ram Agarwal	CA Sunil Sahoo	CA Sushil Kumar Goyal

Study Circles Co-ordination	CA Debayan Patra	CA Sumit Binani	CA Ravi Patwa	CA Nitesh More	CA Sunil Sahoo	CA Sushil Kumar Goyal
Members in Entrepreneurship & Public Service	CA Sumit Binani	CA Debayan Patra	CA Ravi Patwa	CA Hari Ram Agarwal	CA Sunil Sahoo	CA Sushil Kumar Goyal
Economic, Commercial Laws & Economic advisory	CA Sumit Binani	CA Ravi Patwa	CA Debayan Patra	CA Hari Ram Agarwal	CA Sunil Sahoo	CA Sushil Kumar Goyal
Students Skills Enrichment (Soft Skills - MCS, ITT & OT)	CA Ravi Patwa	CA Debayan Patra	CA Sumit Binani	CA Hari Ram Agarwal	CA Sunil Sahoo	CA Sushil Kumar Goyal
Accounting Standards	CA Hari Ram Agarwal	CA Sumit Binani	CA Nitesh More	CA Ravi Patwa	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
Auditing & Assurance	CA Hari Ram Agarwal	CA Debayan Patra	CA Nitesh More	CA Ravi Patwa	CA Sunil Sahoo	CA Sushil Kumar Goyal
Ethical Standards	CA Sumit Binani	CA Debayan Patra	CA Hari Ram Agarwal	CA Ravi Patwa	CA Sunil Sahoo	CA Sushil Kumar Goyal
International Trade, Services & WTO	CA Sumit Binani	CA Nitesh More	CA Hari Ram Agarwal	CA Ravi Patwa	CA Sunil Sahoo	CA Sushil Kumar Goyal
Valuation Standards	CA Debayan Patra	CA Nitesh More	CA Sumit Binani	CA Ravi Patwa	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
IND AS	CA Nitesh More	CA Hari Ram Agarwal	CA Sumit Binani	CA Ravi Patwa	CA Sunil Sahoo	CA Ranjeet Kumar Agarwal
MSME & Start-up	CA Nitesh More	CA Sumit Binani	CA Debayan Patra	CA Ravi Patwa	CA Sunil Sahoo	CA Sushil Kumar Goyal

VCM on Bank Audit on 28 <sup>th</sup> March 2021		VCM on Bank Audit on 1 <sup>st</sup> April 2021	
		 0:38 / 3:32:37	
<b>VCM on Bank Audit on 1<sup>st</sup> April 2021</b>			
CA Sunil Kumar Sahoo, Chairman, EIRC	CA D S Premnath	CA Sunil Kumar Sahoo, Chairman, EIRC and CA Debayan Patra, Secretary, EIRC	
		 :30:25 / 3:32:37	
CA Dipankar Chatterji, Past Council Member, ICAI	CA Ranjeet Kumar Agarwal, Council Member, ICAI	CA Sunirmal Chatterjee	CA Naveen Khemka
<b>VCM on Bank Audit on 2<sup>nd</sup> April 2021</b>			
		 03:14 / 3:10:58	 5:20 / 3:10:58
CA Sunil Kumar Sahoo, Chairman, EIRC	CA Amarjit Chopra, Past President, ICAI	CA Ajay Jain	CA Ravi Kumar Patwa, Vice Chairman, EIRC
<b>VCM on Govt Amendments in Finance Bill and Application for Renewal/Registration of Charitable Institutions on 9<sup>th</sup> April 2021</b>			
	 1:38 / 2:00:46		
CA Sunil Kumar Sahoo, Chairman, EIRC	Dr. Girish Ahuja	CA Ravi Kumar Patwa, Vice Chairman, EIRC	CA Kishen Kejriwal



CA Sunil Kumar Sahoo, Editor & Chairman, EIRC      Ravi Kumar Patwa, Jt. Editor & Vice Chairman, EIRC      CA Debayan Patra, Member & Secretary, EIRC  
CA Hari Ram Agarwal, Member & Treasurer, EIRC      CA Sushil Kumar Goyal, Member & CCM, ICAI      CA Ranjeet Kumar Agarwal, Member & CCM, ICAI  
CA (Dr.) Debashis Mitra, Vice President, ICAI & Member Editorial Board of EIRC

*Owner:* The Institute of Chartered Accountants of India, Eastern India Regional Council *Printer:* Shri Atis Basu, Joint Secretary, The Institute of Chartered Accountants of India, *Publisher:* Shri Atis Basu, Joint Secretary, The Institute of Chartered Accountants of India *Published from :* The Institute of Chartered Accountants of India, Eastern India Regional Council, 7, Anandilal Poddar Sarani, P.S.: Shakespeare Sarani, Kolkata - 700 071 *Editor:* CA Sunil Kumar Sahoo, Chairman, Eastern India Regional Council, The Institute of Chartered Accountants of India. The Institute does not accept any responsibility for the view expressed in the contributions of advertisements published in the newsletter. Phone: 91-33-30211140/41, Fax: 033-22272317, Website: [www.eirc-icai.org](http://www.eirc-icai.org), Email : [eirc@icai.in](mailto:eirc@icai.in)

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