



# SIRC Newsletter

PRICE 5

October 2018 | Volume 44 • Part 4

Southern India Regional Council ▶ THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA ▶ SET UP BY AN ACT OF PARLIAMENT

ICAI Convocation 2018 – 2nd September, 2018, Chennai



CA. N. Saroja (Membership No. 242977), a proud member of ICAI at the age of 60 receiving her Convocation Credentials from the hands of Chief Guest CA. G. Ramaswamy, Past President-ICAI. Her family members are also seen.



Chief Guest CA. G. Ramaswamy, Past President-ICAI and Guest of Honour Shri Srinivas Acharya, Managing Director-Sundaram BNP Paribas Home Finance Ltd., presenting the Convocation Credentials to the Newly Enrolled Chartered Accountants. Central Council Member CA. Sripriya Kumar and Regional Council Member CA. Hemavathi R are also seen.



Cross Section of Newly Enrolled Members



**Dear Members,****Tax Audit:**

SIRC is confident that the members would have completed the Tax Audit in time amidst other professional pre-occupations, albeit the CBDT has given extension of time upto 15th October 2018. This is the hallmark of our professional fraternity when it comes to performance with precision and perfection. SIRC places on record its appreciation to the members for complying with the statutory requirements and would further like to mention that members also participated in the programmes organized by SIRC and its Branches in large numbers. In case any member is still to complete the assignment, SIRC requests them to avail of the extension granted and comply with the statutory requirements.

As requested through this column in the last month's issue, SIRC requests the members to share their inputs highlighting any issue that they had come across during the course of tax audit.

**150th Birth Anniversary of Father of our Nation Mahatma Gandhiji:**

The 150th Birth Anniversary of the Father of Nation Mahatma Gandhi is being celebrated by the Nation commencing from 2nd October 2018. The Central Government had announced that the celebration would be for two years. SIRC would also be celebrating this important occasion in a befitting manner. The details would be shared with the members in due course.

Whilst on the subject, SIRC is privileged to share that it had celebrated the Birth Centenary of Mahatma Gandhi on 7th November 1969. Hon'ble Thiru M. Karunanidhi, Chief Minister of Tamil Nadu was the Chief Guest on the occasion. Hon'ble Justice Mr. G. Ramanujam, Judge, Madras High Court also addressed the gathering. It is very gratifying to share that the celebration was organized at our Institute Premises in the First Floor and this is the only occasion where a Chief Minister of a State visited SIRC Premises. A file photograph of the function is published herewith for your reference.



Late Shri M. Karunanidhi, then Chief Minister of Tamil Nadu addressing the members on the occasion of Centenary Celebrations of Mahatma Gandhi on 7th November 1969 at SIRC Premises.

**Convocation – September 2018:**

On 2nd September 2018, ICAI conducted the Convocation in New Delhi and other designated places and presented the credentials to the newly enrolled Chartered Accountants. CA. G. Ramaswamy, Past President, ICAI was the Chief Guest at the Convocation held at Chennai, presented the Rank Certificates to the rank holders and delivered the Convocation Address. Shri Srinivas Acharya, Managing Director, BNP Paribas Home Finance Limited was the Guest of Honour and delivered special address. The Convocation was simultaneously held at Hyderabad. Hon'ble Justice Shri C.V. Nagarjuna Reddy, Judge, Andhra Pradesh and Telangana High Court was the Chief Guest at the function presented the Rank Certificates to the rank holders and delivered the Convocation Address. The function also had the address of President and Vice-President of ICAI through video-conferencing.

It is pertinent to note that this was the 10th Year of ICAI holding the Convocation with the Inaugural Convocation Function held on 30th November 2008 at New Delhi, Chennai, Mumbai, Kanpur and Kolkata,

SIRC congratulates the recipients of the rank and membership credentials and wish them a rewarding and remarkable career ahead.

**Preview of the forthcoming programmes at SIRC, Chennai:**

On October 9, 2018, SIRC is organizing S. Vaidyanath Aiyar Memorial Lecture on Using Dynamic Will Power for All-round Success by Swami Pavitrananda Giri, Board Member, Yogoda Satsanga Society of India.

On October 25, 2018, SIRC is organizing the 11th V. Sankar Aiyar Memorial Lecture on "Accounts, Accounting and Accountability: Unpacking the Democratic Practice of "Accountability" in India. Ms. Yamini Aiyar - President and CEO, Centre for Policy Research, New Delhi will deliver the memorial lecture. SIRC invites the members to participate in large numbers.

SIRC is happy to note that momentum has picked up for the Breakfast Meetings in the last couple of months with increase in the number of members participating in these meetings. SIRC would continue to organize these meetings and the details are published in the SIRC Calendar elsewhere in this Newsletter.

**Continued at Page no. 4**

**Greetings from SIRC:**

**SIRC wishes Happy Birthday and Happy Anniversary to all those Members and Students who were born or who got married in the month of October.**



# SIRC CALENDAR

# OCTOBER 2018 onwards...

Contact: Dr. T. Paramasivan, Joint Director (Tech.), ICAI – Phone: 044 – 30210321 – E-mail: tparamasivan@icai.in

Sl.No	Date / Day / Time	Programme Topic / Speaker	Delegate Fee* (including GST)	CPE Credit
1	October 6, 2018 Saturday, 09.00am – 12.00noon 8.30am Breakfast	Breakfast Meeting on <b>Role of CAs in Combating Fraud</b> Speaker: CA. P. Sarath Kumar Under the aegis of Information Technology & Digital Transformation Committee of SIRC of ICAI	236	3
2	October 8, 2018 Monday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>GST - TDS, TCS, E-Com. Compliances</b> Speaker: CA. P.T. Rajeev	236	3
3	October 9, 2018 Tuesday 05.30pm – 07.30pm	S. Vaidyanath Aiyar Memorial Lecture on <b>Using Dynamic Will Power for All-round Success</b> Details at Page No. 5	No Delegate Fee	2
4	October 13, 2018 Saturday, 09.00am – 12.00noon 8.30am Breakfast	Breakfast Meeting on <b>Reassessment and Revisions under Income Tax Act</b> Speaker: CA. Ambati Chinna Gangaiah	236	3
5	October 16, 2018 Tuesday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>Income Tax TDS - Issues &amp; Compliances</b> Speaker: CA. D. Santhosh	236	3
6	October 20, 2018 Saturday, 09.00am – 12.00noon 8.30am Breakfast	Breakfast Meeting on <b>Indian Economy-the way forward</b> Speaker: Shri N. Ramesh, VP- Finance, Hyundai Motor India Ltd.	236	3
7	October 23, 2018 Tuesday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>GST Composition Dealer Issues &amp; Compliances</b> Speaker: CA. Amit Nahar	236	3
8	October 24 - 26, 2018 Wednesday - Friday 10.00am – 05.00pm	Workshop on <b>GST - Goods and Services Tax</b> Under the aegis of CPE Committee, ICAI Details at Page No. 6	2950	18
9	October 25, 2018 Thursday 05.30pm – 07.30pm	11th V. Sankar Aiyar Memorial Lecture on <b>Accounts, Accounting and Accountability: Unpacking the Democratic Practice of "Accountability" in India</b> Details at Page No. 5	No Delegate Fee	3
10	October 27, 2018 Saturday, 09.00am – 12.00noon 8.30am Breakfast	Breakfast Meeting on <b>GST Advance Ruling – Procedures</b> Speaker: CA. V. P. Manavalan	236	3
11	October 30, 2018 Tuesday 10.00am – 05.00pm	One Day Seminar on <b>GST Annual Return Form 9 – Issues &amp; Compliances</b> Details at Page No. 10	1180	6
12	November 1, 2018 Thursday 10.00am – 05.00pm	One Day Seminar on <b>GST Reconciliation Statement Form 9C – Issues &amp; Compliances</b> Details at Page No. 10	1180	6
13	November 5 - 7, 2018 Monday - Wednesday 10.00am – 05.00pm	Three Day Workshop on <b>Transfer Pricing</b> Details at Page No. 10	2950	18
14	November 8, 2018 Thursday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>GST Zero Rated Refund Claim Issues &amp; Compliances</b> Speakers: CA. Saravana Prabhu & CA. T. R. Srinivasan	236	3
15	November 13, 2018 Tuesday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>GST Refund - Inverted Tax Issues &amp; Compliances</b> Speaker: CA. H. Saradha	236	3
16	November 15, 2018 Thursday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>GST Input Tax Credit – Mismatch Compliances (GSTR 2A)</b> Speakers: CA. V. V. Sampath Kumar & CA. Gopal Krishna Raju	236	3
17	November 20, 2018 Tuesday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>GST Job Work - Issues &amp; Compliances</b> Speaker: CA. R. Subramanian	236	3
18	November 22, 2018 Thursday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>GST Recent Changes and Updates</b>	236	3
19	November 27, 2018 Tuesday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>GST Recent Advance Rulings</b>	236	3
20	November 29, 2018 Thursday 05.30pm – 08.30pm	CPE Study Circle Meeting on <b>GST TRAN Credit - Issues</b>	236	3

GST Related Programmes are being conducted under the aegis of Indirect Taxes Committee of SIRC of ICAI

**Registration for CPE Programmes only through Online Portal [www.sircoficai.org](http://www.sircoficai.org) through Dashboard  
PLEASE AVOID SPOT REGISTRATION AND OFFLINE REGISTRATION. NO CASH PAYMENTS.**

SIRC of ICAI, 'ICAI Bhawan', No. 122, Mahatma Gandhi Road, Nungambakkam, Chennai - 600034.  
Phone: 044-30210323/362/381; Fax: 044-30210355; Email: [sirc@icai.in](mailto:sirc@icai.in)

**Venue for all the Programmes, unless specified otherwise, is ICAI Bhawan, Chennai.**



## Regional Council Writes... Continues

SIRC is also organizing few One Day Seminars on GST Annual Return Form 9 – Issues & Compliances and GST Reconciliation Statement Form 9C – Issues & Compliances, Three Day Workshop on Transfer Pricing, 15th Batch of GST Programme on Basics is being organized on October 24, 25 and 26, 2018 under the aegis of CPE Committee of ICAI and regular CPE Study Circle Meetings during October and November on varied subjects of professional interests keeping in mind of those members who have to comply with the CPE requirements for the current year 2018 in the block of 2017-2019 as laid down by the CPE Committee of ICAI. SIRC requests members to avail of this opportunity and ensure that they fulfill the criteria prescribed. The number of CPE credit hours a member has to earn vis-à-vis the CPE requirements is published elsewhere in this issue.

### **Post-view of SIRC Programmes held in September 2018:**

#### **Awards to Branches of SIRC:**

SIRC congratulates the Branches of SIRC and Branches of SICASA who have received the Awards for their performance in the year 2017 on the second day, the 1st September 2018 of the Golden Jubilee (50th) Regional Conference from the golden hands of Chief Guest at the Presentation of Awards Function, Hon'ble Justice Sri N.V. Ramana, Judge, Supreme Court of India. SIRC profusely expresses its hearty thanks to Hon'ble Justice for gracing the occasion and delivering the scintillating and motivating address to our professional fraternity.

#### **One Day Seminar on Tax Audit:**

On 8th September 2018 SIRC organized a One Day Seminar on Tax Audit covering extensively on the areas of "Clause by Clause Analysis of Tax Audit Report" and "ICDS and Tax Audit Report".

#### **Teachers Day Celebrations:**

On 5th September 2018, SIRC celebrated the Teachers Day as was done in the past years to commemorate the Birth Anniversary of Sarvepalli Radhakrishnan, Former President of India. Faculty members of SIRC Coaching Classes were felicitated on the occasion. Dr. R. Ananthan, Head of the Department of English (Retd.), Vivekananda College, Chennai was the Chief Guest.

Two Breakfast Meetings and Eight CPE Study Circle Meetings were also held at SIRC, Chennai during September and they were well received. Branches of SIRC also organized numerous programmes during September 2018.

SIRC conveys its grateful thanks to all resource persons and the participants.

#### **Mock Tests and Counselling Sessions for CA Students:**

SIRC conducted Mock Tests (Series-1) for the students appearing for the ensuing November 2018 Examination in Foundation, Intermediate (New Syllabus), IIPCC (Old Syllabus) and Final (New and Old Syllabus) during the months of August and September 2018 to enable them to approach the examinations confidently. The initiative was well received with large number of students taking up the Mock Tests. SIRC conveys its best wishes to all the students appearing for the examination to perform well.

#### **Appeal for contribution to the Kerala Chief Minister's Distress Relief Fund (CMDRF):**

SIRC gratefully acknowledges the contribution received from the members in response to the appeal made by SIRC and thanks each and everyone who had come forward to contribute their might for the cause of people of Kerala. Branches of SIRC also actively involved in mobilizing resources both in kind and finance. SIRC also expresses its thanks to the Branches, members and students who have volunteered to do service at the flood ravaged places and contributed in kind and money.

#### **Elections to the Central and Regional Councils:**

The election to the Twenty-Fourth Council and Twenty-Third Regional Councils of ICAI are scheduled to be held on 7th and 8th December, 2018. Announcement/s made by ICAI in this regard is published elsewhere in this Newsletter. Members may please note and exercise their franchise.

#### **Festivities:**

SIRC conveys its greetings to the members, students and the staff of ICAI on the occasion of Ayudha Pooja to be celebrated on 18th October 2018 and advance Deepavali Greetings.

*With warm regards*

**Southern India Regional Council of  
The Institute of Chartered Accountants of India**



# UPDATES

Scan QR Code & Read

## Direct Taxes

Contributed by:  
**CA. V.K. Subramani**, Erode  
vks111164@gmail.com



## Corporate Laws

Contributed by:  
**Dr. P.T. Giridharan**, Joint Director, ICAI, Chennai  
giridharan@icai.in

## FEMA

Contributed by:  
**CA. G. Murali Krishna**, Hyderabad  
gmk@sbsandco.com



## Banking and Insurance

Contributed by:  
**CA. P.S. Narasimhan**, Chennai  
jandsca@gmail.com

## SEBI

Contributed by:  
**CA. VMV. Subba Rao**, Nellore  
vmvsr@rediffmail.com



## Goods and Services Tax

Contributed by:  
**CA. G. Saravana Kumar**, Madurai  
casaravanan.82@gmail.com

## Karnataka State GST

Contributed by:  
**CA. Annapurna D. Kabra**, Bengaluru  
annapurna@dhsconsulting.net



## Income Tax updates

Supreme Court, High Court and Tribunal Judgements  
**CA. Ambati Chinna Gangaiah**, Hyderabad  
agcpower@icai.org

The online link for UPDATES:  
<http://www.sircoficai.org/Professional-Updates.aspx>

## The Southern India Regional Council of The Institute of Chartered Accountants of India

*cordially invite you for the*

### 11<sup>th</sup> V. SANKAR AIYAR MEMORIAL LECTURE

on Thursday, 25<sup>th</sup> October 2018 at 5.30 pm to 7.30 pm.  
at P. Brahmaya Memorial Hall  
"ICAI Bhawan", 122 Mahatma Gandhi Road  
Nungambakkam, Chennai - 600 034

### Ms. Yamini Aiyar

President and CEO, Centre for Policy Research, New Delhi

*has kindly consented to deliver the Memorial Lecture on*

Accounts, Accounting and Accountability:  
Unpacking the Democratic Practice of "Accountability" in India

CPE Credit: 2 Hours

High Tea : 05:00 p.m.

### ANNOUNCEMENT - Students

#### Students availing SIRC Reading Hall facilities at Chennai

In view of the CA Foundation, intermediate, IPCC, FINAL examinations scheduled to be held in November 2018, it has been decided to permit students appearing for the above examinations only in the Reading Hall in the SIRC Premises. For them, effective from 3rd September 2018 the reading hall will be kept open between 7.00 a.m. and 10.00 p.m. till 18th November 2018. For Girls, timings will be 7.00 a.m. and 8.00 p.m.

The CPT students are requested to bear with the inconvenience. The reading hall for CPT students will be made available immediately after the conclusion of Chartered Accountant Examinations on 18th November 2018.

## The Southern India Regional Council of The Institute of Chartered Accountants of India

*cordially invite you for the*

### S. VAIDYANATH AIYAR MEMORIAL LECTURE

on Tuesday, 9<sup>th</sup> October 2018 at 5.30 pm to 7.30 pm.  
at P. Brahmaya Memorial Hall  
"ICAI Bhawan", 122 Mahatma Gandhi Road  
Nungambakkam, Chennai - 600 034

### Swami Pavitrananda Giri

Board Member, Yogoda Satsanga Society of India

*has kindly consented to deliver the Memorial Lecture on*

Using Dynamic Will Power for All-round Success

CPE Credit: 2 Hours

High Tea : 05:00 p.m.





## CPE Hours Requirements

**CPE Hours Requirements for the Block Period of 3 years (1-1-2017 to 31.12.2019) to be complied with by different categories of Members**

- 1. All the members (aged less than 60 years) who are holding Certificate of Practice (except all those members who are residing abroad) are required to:**
  1. Complete at least 120 CPE credit hours in a rolling period of three-years.
  2. Complete minimum 20 CPE credit hours of structured learning in each calendar year.
  3. Balance 60 CPE credit hours (minimum 20 CPE credit hours in each calendar year) can be completed either through Structured or Unstructured learning (as per Member's choice).
- 2. All the members (aged less than 60 years) who are not holding Certificate of Practice; and all the members who are residing abroad (whether holding Certificate of Practice or not) are required to:**
  1. Complete at least 60 CPE credit hours either structured or unstructured learning (as per Member's choice) in rolling period of three-years
  2. Complete minimum 15 CPE credit hours of either structured or unstructured learning (as per member's choice) in each calendar year.
- 3. All the members (aged 60 years & above) who are holding Certificate of Practice, are required to:**
  1. Complete at least an aggregate of 90 CPE credit hours of either Structured or Unstructured Learning (as per member's choice) in a rolling period of three years
  2. Complete minimum of 20 CPE credit hours being an aggregate of either Structured or Unstructured Learning (as per member's choice) in each calendar year
- 4. The following class of members are exempted from CPE credit hours requirement:**
  1. All the members (aged 60 years and above) who are not holding Certificate of Practice.
  2. Judges of Supreme Court, High Court, District Courts and Tribunal
  3. Members of Parliament/MLAs/MLCs
  4. Governors of States
  5. Centre and State Civil Services
  6. Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)
  7. Judicial officers
  8. Members in Military Service
- 5. Temporary Exemptions:**
  1. Female members for one Calendar year on the grounds of pregnancy
  2. Physically disabled members on case to case basis having permanent disability of not less than 40% and above (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.))
  3. Members suffering from prolonged critical diseases/illnesses or other disability as may be specified or approved by the CPEC. (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.))

### Workshop on Goods & Services Tax (GST)

**CPE Credit**  
**18 Hours**

Organised by CPE Committee of ICAI, Hosted by SIRC of ICAI

**Day & Date: 24th October 2018 to 26th October 2018**  
**Time: 10.00 a.m. to 05.00 p.m.**

**Venue: P. Brahmaya Memorial Hall, ICAI Bhawan, Chennai**

Date	Topics
24th October 2018 Wednesday	Introduction to Programme
	GST - Overview and Levy
	Provisions relating to Scope of Supply
	Provisions relating to Time of Supply
	Returns under GST Law
25st October 2018 Thursday	GST on Job Work
	Input Tax Credit
	Provisions relating to Place of Supply
	Exports under GST
26nd October 2018 Friday	Recent Advanced Rulings on Critical Issues
	GST - Refunds and Inverted duty structure
	Composition Scheme under GST Law
	Provisions relating to Value of Supply
	Registration under GST Law
	Records prescribed under GST Law
	Latest Developments in GST

**DELEGATE FEE: Members - Rs. 2950/- ;**  
**Students - Rs. 2065/-; Non Members - Rs. 4130/-**

**Online Registration: [www.sircoficai.org](http://www.sircoficai.org)**

### Single Point contact for BOS activities

We wish to inform that for any clarification or assistance required from Board of Studies in respect of students related matters either registration or regulatory, you are requested to kindly contact Shri Shaleen Suneja, Deputy Director at 0120-3876881 or write at [ssuneja@icai.in](mailto:ssuneja@icai.in)

In addition, for your ready reference, the single point of contact for other activities of BOS is as under:

BOS CLASSIFICATION OF TASKS/ACTIVITIES	SINGLE POINT OF CONTACT
For Academic Queries / suggestions	Ms. Prem Bhutani, Joint Secretary, <a href="mailto:prem@icai.in">prem@icai.in</a> ; 0120-3045911
Orientation Course and GMCS	Dr. Mitali Pathak, Assistant Secretary, <a href="mailto:mitali.khosla@icai.in">mitali.khosla@icai.in</a> ; 0120-3045915
Oral Coaching through Regional Councils, Branches and Accredited Institutions. Coaching Classes through Webcasts and Mock Test.	Dr. Ranjit Sarmah, Sr. Assistant Director, <a href="mailto:ranjit.sarmah@icai.in">ranjit.sarmah@icai.in</a> ; 0120-3045966,
Reading Rooms Facility & Mass e-mails & SMSs	Ms. Smita Abrol, Section Officer (SU), <a href="mailto:smita.taneja@icai.in">smita.taneja@icai.in</a> ; 0120-3045931
Students Conferences	Ms. Ginni Goel, Assistant Secretary, <a href="mailto:ginni@icai.in">ginni@icai.in</a> ; 0120-3045914
BoS Grants	Mr. Gagandeep Singh, Section Officer, <a href="mailto:gagandeepsingh@icai.in">gagandeepsingh@icai.in</a> ; 0120-3045931
IT Training and Advanced IT Training	Mr. Manna Dey, Assistant Director, <a href="mailto:mannadey@icai.in">mannadey@icai.in</a> ; 0120-3045924
e-Learning/Webcast/Video Lectures	Ms. Nidhi Aggarwal, Assistant Secretary, <a href="mailto:nidhi.aggarwal@icai.in">nidhi.aggarwal@icai.in</a> ; 0120-3045927

**CA. Vandana D. Nagpal**, Director, Board of Studies

The Institute of Chartered Accountants of India, "ICAI Bhawan", A-29, Sector-62, Noida - 201 309  
Phone: +91-0120-3045901 | Mobile- 09350381189 | Website: <http://www.icai.org/>



**The Institute of Chartered Accountants of India (ICAI)**  
**ICAI Commerce Wizard-2018:**  
**A Talent Search Test**

*Organised By: Career Counseling Group (CCG), ICAI*

For Details and Registration please visit the Exclusive Website for ICAI Commerce Wizard, 2018: [icaicommercewizard.org](http://icaicommercewizard.org)

The Commerce Talent Search Test called as Commerce Wizard -2018 is a diagnostic test that measures the concept understanding ability of a student. Unlike regular tests which try only to find out how much a child knows, this test measures how well a student has understood the concepts.

**Online Registration**

**Eligibility: Students appearing in class IX/X/XI/XII & B.Com./BBA/BMS/Allied subjects examination**

**Registration Fees : ₹100/- upto 31<sup>st</sup> Oct. 2018**  
**After Due Date : ₹150/- 1<sup>st</sup> Nov., 2018 to 15<sup>th</sup> Dec., 2018**

The Commerce Wizard will be conducted by means of in two levels i.e. Level I (Online) & Level II (Online/Pen & Pencil test) in English language for Students studying in class IX/X/XI/XII & B.Com./BBA/BMS/Allied Subjects:

Class	No. of Questions	Duration	Subjects	Mode	Negative Marking	Max. Marks	Pattern
IX	100	1 Hrs 15 Min	(I) Social Studies (Economics) (II) Mathematics (III) Business Awareness (IV) Aptitude	Online/Pen & Pencil	0.25	100	Objective - type (Multiple Choice) questions
X	100	1 Hrs 15 Min	(I) Social Studies (Economics) (II) Mathematics (III) Business Awareness (IV) Aptitude	Online/Pen & Pencil	0.25	100	
XI	100	1 Hrs 15 Min	(I) Business Studies (II) Accountancy (III) Economics (IV) Aptitude	Online/Pen & Pencil	0.25	100	
XII	100	1 Hrs 15 Min	(I) Business Studies (II) Accountancy (III) Economics (IV) Aptitude	Online/Pen & Pencil	0.25	100	
B.Com./BBA/BMS/ Allied Subjects Examination	100	1 Hrs 15 Min	(I) Business Studies (II) Accountancy (III) Economics/ Financial Studies (IV) Aptitude	Online/Pen & Pencil	0.25	100	

**Date Timings for the aforesaid test :**

Class/Levels of Exam and Date	Level-I (Online test) 16 <sup>th</sup> December, 2018 (Sunday)	Level-II Test : Online or Pen Pencil Mode in the designated test centre 23 <sup>rd</sup> December, 2018 (Sunday)
Class IX & Class X	09:30 AM to 10.45 AM	1. 09:30 am. to 10.45 am. for Class IX & Class X 2. 11:45 am. to 1.00 pm. for Class XI 3. 2:00 pm. to 3:15 pm. for Class XII 4. 4:15 pm. to 5:30 pm. for Class B.Com./BBA/BMS/Allied Subjects
Class XI	11.45 AM to 1.00 PM	
Class XII	2.00 PM to 3.15 PM	
Graduation-B.Com./BBA/BMS/Allied Subjects	4.15 PM to 5.30 PM	

**Prizes for Participants**

**Level-I Test**

- All participants In Level-1 test will receive a Participation Certificate.

**Level-II Test**

- 1<sup>st</sup> Rank holder will be awarded with Rs 1, 00,000/- for Class IX, Class X, Class XI, Class XII & B.Com./BBA/BMS/Allied Subjects Separately, if multiple winners are there, the prize amount will be shared by them. If more than 50 joint rank holders for the same, the awardee will at least awarded with the cash prize of Rs 2,000/-
- 2<sup>nd</sup> Rank will be awarded with Rs 50,000/-for Class IX, Class X, Class XI Class XII & B.Com./BBA/BMS/Allied Subjects separately, if multiple winners are there, the prize amount will be shared by them. If several joint rank holders for the same are there, the awardee will at least awarded with the cash prize of Rs 1,500/-
- Top 500 consolation prizes will be awarded worth Rs 500/- along with an appreciation certificate for Class IX, Class X, Class XI, Class XII & B.Com./BBA/BMS/Allied Subjects separately
- Participation Certificate will be given to each participant appeared for the Level-II Test.

**ICAI Scholarship scheme will also be provided for the wards of Military/Para Military/ Railways Personnel**

For further details please visit at: [https://www.icaai.org/post.html?post\\_id=14927](https://www.icaai.org/post.html?post_id=14927)

**Other Important Dates:**

**Award Ceremony:** Award Ceremony will be held in January/February, 2019 at Delhi NCR.

ICAI/Test Management Committee reserves the right to change in any of the modalities cited above.

**Deputy Convener**

*Career Counseling Group (CCG), ICAI*

**Convener**

*Career Counseling Group (CCG), ICAI*

For any Query please contact :

**Secretary, Career Counselling Group (CCG), The Institute of Chartered Accountants of India**  
ICAI Bhawan, A-29, Sector 62, Noida (U.P.) - 201309  
Telephone (O): 0120-3876871, 886 Email: [ccc.events@icaai.in](mailto:ccc.events@icaai.in)





**ELECTIONS 2018**

Members are requested to visit the below link for complete details related to Elections 2018

[https://icai.org/new\\_post.html?post\\_id=14889&c\\_id=451](https://icai.org/new_post.html?post_id=14889&c_id=451)

[TO BE PUBLISHED IN PART III SECTION 4 OF THE GAZETTE OF INDIA, EXTRAORDINARY DATED 6<sup>th</sup> SEPTEMBER, 2018]

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
NEW DELHI – 110 002**

6<sup>th</sup> September, 2018

**NOTIFICATION  
(Chartered Accountants)**

**No. 54-EL(1)/2/2018:** In pursuance of sub-rule (2) of rule 4 of the Chartered Accountants (Election to the Council) Rules, 2006 specified under the Chartered Accountants Act, 1949 read with sub-regulation (10) of regulation 134 of the Chartered Accountants Regulations, 1988, the Institute of Chartered Accountants of India is pleased to notify the following important dates relating to the next elections of members to its Council and Regional Councils:-

Sl. No.	Stages of Election	Dates Fixed
1.	The last date and time for receipt of nominations	27.9.2018 – 6.00 P.M.
2.	(i) Date(s) and place of scrutiny of Nominations; and (ii) Last date for scrutiny of nominations	1.10.2018 to 9.10.2018 ( New Delhi )
3.	The last date and time for withdrawal of nominations	19.10.2018 – 6.00 P.M.
4.	The date or dates of polling -  (i) Ahmedabad, Bengaluru, Chennai, Delhi/New Delhi, Gurgaon, Hyderabad, Indore, Jaipur, Kolkata, Mumbai, Pune, Surat and Thane  (ii) Other cities/towns	7 & 8.12.2018  8.12.2018
5.	The last date for receipt of applications for permission to vote by post under rule 28 of the Chartered Accountants (Election to the Council) Rules, 2006	5.10.2018
6.	The last date and time for receipt by post of ballot papers back	17.12.2018 – 5.00 P.M.
7.	Dates of Counting of Votes	19.12.2018 to 7.1.2019
8.	The date of declaration of results	9.1.2019* (latest)

The date to be reckoned for the purpose of determining the limitation period for filing election dispute application shall be the date on which the declaration of results is eventually notified in the Gazette of India.

(V Sagar)  
Returning Officer and Secretary

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
NEW DELHI – 110 002**

4<sup>th</sup> September, 2018

**NOTIFICATION  
(Chartered Accountants)**

**No. 54-EL(1)/1/2018:** In pursuance of sub-rules (3) and (5) of rule 6 of the Chartered Accountants (Election to the Council) Rules, 2006 specified under the Chartered Accountants Act, 1949 read with Clauses (iv) and (v) of sub-regulation (4) and sub-regulation (10) of regulation 134 of the Chartered Accountants Regulations, 1988, it is hereby notified that the list of members eligible to vote (i.e., List of Voters) from the various regional constituencies for elections to the Twenty Fourth Council and Twenty Third Regional Councils of the Institute will be available on payment of Rs.2000/- per copy for any of the five regional constituencies from the office of the Institute at ICAI Bhawan, Indraprastha Marg, New Delhi - 110 002 effective from 6<sup>th</sup> September, 2018. Copies of the List of Voters pertaining to relevant regional constituency will also be available for sale at the said rate in the concerned Regional Councils at Mumbai, Chennai, Kolkata and Kanpur and their respective Branches. The List of Voters will also be available in CD at a cost of Rs. 500/- per CD from the offices of the Institute at New Delhi and its Regional Offices at Mumbai, Chennai, Kolkata and Kanpur.

Sd/-  
(V. Sagar)

Returning Officer and Secretary

[TO BE PUBLISHED IN PART III SECTION 4 OF THE GAZETTE OF INDIA, EXTRAORDINARY DATED 6<sup>th</sup> SEPTEMBER, 2018]

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
NEW DELHI – 110 002.**

6<sup>th</sup> September, 2018

**NOTIFICATION  
(Chartered Accountants)**

**No.54-EL(1)/3/2018:** In pursuance of sub-rule (1) of rule 9 of the Chartered Accountants (Election to the Council) Rules, 2006 specified under the Chartered Accountants Act, 1949 read with Schedule 4 thereto, the Institute of Chartered Accountants of India is pleased to notify that nominations of candidates who desire to stand for election to its Twenty Fourth Council, to be held in December, 2018 should be forwarded in the manner specified in rule 9 of the said Rules (details of which will be found printed in the Nomination Form also) addressed to Shri V Sagar, Returning Officer and Secretary to the Council (by name), at ICAI Bhawan, Indraprastha Marg, New Delhi – 110 002 so as to reach him not later than **6.00 P.M. on 27.9.2018.**

The nomination shall be in the form approved by the Council of the Institute under sub-rule (3) and in the manner specified in rule 9 of the said Rules. While filing the nominations, candidates should keep in mind the provisions of the Chartered Accountants (Election to the Council) Rules, 2006, particularly those contained in rules 9, 10, 11 and 12 of the said Rules. The nomination forms can be had from the Office of the Institute at ICAI Bhawan, Indraprastha Marg, New Delhi-110002 as well as from the Regional Offices at Mumbai, Chennai, Kolkata and Kanpur and Decentralised Offices at Ahmedabad, Bengaluru, Chandigarh, Ernakulam (Kochi), Hyderabad, Indore, Jaipur, Nagpur, Pune, Surat, Thane and Vadodara w.e.f. **6<sup>th</sup> September, 2018.** The nomination forms will however be accepted by the Returning Officer and Secretary to the Council at the above address at **New Delhi only, effective from the said date.**

The number of persons to be elected from each Regional Constituency is shown below in column (3) against the respective Constituency:

Sl. No.	Name of the Regional Constituency	No. of persons to be Elected
1.	<b>Western India Regional Constituency</b> The States of Goa, Gujarat and Maharashtra and the Union Territories of Dadra & Nagar Haveli and Daman & Diu.	11
2.	<b>Southern India Regional Constituency</b> The States of Andhra Pradesh, Karnataka, Kerala, Tamil Nadu, Telangana and the Union Territories of Lakshadweep and Pondicherry.	6
3.	<b>Eastern India Regional Constituency</b> The States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Orissa, Sikkim, Tripura, West Bengal and the Union Territory of Andaman & Nicobar Islands.	3
4.	<b>Central India Regional Constituency</b> The States of Bihar, Chattisgarh, Jharkhand, Madhya Pradesh, Rajasthan, Uttarakhand and Uttar Pradesh.	6
5.	<b>Northern India Regional Constituency</b> The States of Haryana, Himachal Pradesh, Jammu & Kashmir and Punjab and the Union Territories of Chandigarh and Delhi.	6

The fee of election and security deposit required to be paid under rules 10 and 11 of the said Rules must be by way of demand draft drawn in favour of the Secretary, the Institute of Chartered Accountants of India, payable at New Delhi.

(V Sagar)  
Returning Officer and Secretary

**REQUEST TO MEMBERS**

4<sup>th</sup> September, 2018

**For Attention of Members**

**Sub:- Request to members for updation of mobile number and email-id in the records of ICAI.**

As you may be aware, the election to the Twenty-Fourth Council and Twenty-Third Regional Councils are scheduled to be held in December, 2018. In order to enable the ICAI to send bio-data of candidates, important election related announcements, etc. to members, it is requested that members may add/update their mobile number and email-id in the records of ICAI.

Members are accordingly requested to kindly add/update their mobile number and email-id in the records of ICAI by visiting the link <https://sdb.icai.org/member/updemX.aspx>

Sd/-  
(V. Sagar)

SECRETARY & RETURNING OFFICER





[TO BE PUBLISHED IN PART III SECTION 4 OF THE GAZETTE OF INDIA,  
EXTRAORDINARY DATED 6<sup>th</sup> SEPTEMBER, 2018]

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
NEW DELHI – 110 002.

6<sup>th</sup> September, 2018

**NOTIFICATION**  
(Chartered Accountants)

**No.54-EL(1)/4/2018:** In pursuance of sub-regulations (5) and (6) of regulation 134 of the Chartered Accountants Regulations, 1988 read with rule 9 of the Chartered Accountants (Election to the Council) Rules, 2006 and Schedule 4 thereto, the Institute of Chartered Accountants of India is pleased to notify that nominations of candidates who desire to stand for election to its Twenty Third Regional Councils, to be held in December, 2018 should be forwarded in the manner prescribed/specified therein (details of which will be found printed in the Nomination Form also) addressed to Shri V Sagar, Returning Officer and Secretary to the Council (by name) at ICAI Bhawan, Indraprastha Marg, New Delhi – 110 002 so as to reach him not later than **6.00 P.M. on 27.9.2018.**

The nomination shall be in the Form approved by the Council. While filing the nominations, candidates should keep in mind the provisions of sub-regulations (6A), (7) and (7A) of the said regulation read with the Chartered Accountants (Election to the Council) Rules, 2006, particularly those contained in rules 9, 10, 11 and 12 of the said Rules. The nomination forms can be had from the Office of the Institute at ICAI Bhawan, Indraprastha Marg, New Delhi as well as from the Regional Offices at Mumbai, Chennai, Kolkata and Kanpur and Decentralised Offices at Ahmedabad, Bengaluru, Chandigarh, Ernakulam (Kochi), Hyderabad, Indore, Jaipur, Nagpur, Pune, Surat, Thane and Vadodara w.e.f. **6<sup>th</sup> September, 2018.** **The nomination forms will however be accepted by the Returning Officer and Secretary to the Council at the above address at New Delhi only, effective from the said date.**

The number of persons to be elected to each Regional Council is shown below in column (3) against the respective Regional Council :

Sl. No.	Name of the Regional Council	No. of persons to be Elected
(1)	(2)	(3)
1.	Western India Regional Council	22
2.	Southern India Regional Council	12
3.	Eastern India Regional Council	6
4.	Central India Regional Council	11
5.	Northern India Regional Council	13

The fee of election and security deposit required to be paid under regulation 134 of the said Regulations read with rule 10 of the said Rules must be by way of a demand draft drawn in favour of the Secretary, the Institute of Chartered Accountants of India, payable at New Delhi.

For the purpose of elections to the Regional Councils, subject to the provisions contained in Chapter VII of the Chartered Accountants Regulations, 1988, the provisions relating to elections as contained in the Chartered Accountants (Election to the Council) Rules, 2006 specified under the Chartered Accountants Act, 1949, shall 'mutatis mutandis' apply.

(V Sagar)  
Returning Officer and Secretary

**Members - Announcement**

**Sub. : Internal Auditor not to undertake Goods and Service Tax (GST) Audit simultaneously**

We have received enquiries from the members at large and other stakeholders as to whether an internal auditor of an entity can also undertake GST Audit of the same entity as required under the Central Goods and Service Act, 2017.

The Council of the Institute, while considering the issue at its 378th Meeting held on 26th and 27th September, 2018, noted its earlier decision taken at its 281st Meeting held from 3rd to 5th October, 2008, that internal auditor of an assessee, whether working with the organization or independently practising Chartered Accountant being an individual chartered accountant or a firm of chartered accountants, cannot be appointed as his tax auditor (under the Income Tax Act, 1961).

Upon consideration, the Council has decided that based on the conflict in roles as statutory and internal auditor simultaneously, the bar on internal auditor of an entity to accept tax audit (under Income Tax Act, 1961) will also be applicable to GST Audit (under the Central Goods and Service Act, 2017).

Accordingly, it is clarified that an Internal Auditor of an entity cannot undertake GST Audit of the same entity.

**Election 2018 Announcement**

12th September, 2018

In terms of Rule 16 of the Chartered Accountants (Election to the Council) Rules, 2006, the Election Code of Conduct has been issued, to be effective from 6th September 2018.

In case any member wishes to inform non-adherence to the said Election Code, by any candidate or his/her authorized representative, the same can be informed to the Returning Officer by the member concerned specifying the non-adherence to the provision in the Code of Conduct alongwith documentary evidence in the following manner :-

Particulars of the Informant (Name, Membership No. and Contact Details)	Particulars of the Candidate about whom non adherence to the Code of Conduct to be informed (Name, Membership No. and Region)	Particulars of Non-adherence	Relevant Clause from the Code of Conduct alleged to have been infringed	Evidence attached
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The above details duly signed by the informant in writing be sent at the following address or scanned copies through email at electioncode2018@icai.in

**V. Sagar**  
**Secretary and Returning Officer**  
**The Institute of Chartered Accountants of India**  
**ICAI Bhawan, Indraprastha Marg**  
**New Delhi - 110 002**

(V. Sagar)  
Secretary and Returning Officer

[TO BE PUBLISHED IN PART III SECTION 4 OF THE GAZETTE OF INDIA,  
EXTRAORDINARY DATED 17<sup>th</sup> SEPTEMBER, 2018]

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
NEW DELHI – 110 002

17<sup>th</sup> September, 2018

**NOTIFICATION**  
(Chartered Accountants)

**No.54-EL(1)/12/2018:** In pursuance of sub-rule (3) of rule 12 of the Chartered Accountants (Election to the Council) Rules, 2006 specified under the Chartered Accountants Act, 1949 read with sub-regulation (10) of regulation 134 of the Chartered Accountants Regulations, 1988, the Council of the Institute of Chartered Accountants of India hereby notifies that the Panel for the scrutiny of nominations for elections to its Twenty Fourth Council and Twenty Third Regional Councils to be held in December, 2018, shall be composed of the following:-

1. Shri V Sagar  
Returning Officer and Secretary,  
The Institute of Chartered Accountants of India,  
ICAI Bhawan, Indraprastha Marg,  
NEW DELHI – 110 002
2. Ms. Ritika Bhatia  
Principal Director  
Office of the comptroller & Auditor General of India  
9, Deen Dayal Upadhyay Marg  
New Delhi-110 124
3. Shri G. Vaidheeswaran\*  
Deputy Secretary  
Ministry of Corporate Affairs  
Government of India  
5<sup>th</sup> Floor, 'A' Wing, Shastri Bhavan,  
Dr. Rajendra Prasad Road,  
NEW DELHI-110 001

\* Nominated by Central Government vide letter dated 6<sup>th</sup> August, 2018 in terms of Rule 12(2) of the Chartered Accountants (Election to the Council) Rules, 2006.

(V Sagar)  
Returning Officer and Secretary



<b>One Day Seminar on GST Annual Return Form 9 - Issues and Compliances</b>	<b>CPE Credit 6 Hours</b>
Day & Date: Tuesday, 30th October 2018 Time: 10.00a.m. to 5.00 p.m.	
Venue: P. Brahmayya Memorial Hall, ICAI Bhawan, Nungambakkam, Chennai - 600034.	
<b>Speakers:</b> CA. Akash Varma, CA. J. Murali, CA. R. Subramanian & CA. V. P. Manavalan	
<b>Delegate Fee: Members: Rs. 1180/- Non-Members: 1770/-</b>	
<b>For Registration <a href="http://www.sircoficai.org">www.sircoficai.org</a></b>	

*Respectful Homage to*



**Shri M.S. Ranganath**  
(Past Chairman of SIRC 1971-72)

*May the Almighty Architect of the Universe rest his soul in peace.*

<b>One Day Seminar on GST Reconciliation Statement Form 9C - Issues &amp; Compliances</b>	<b>CPE Credit 6 Hours</b>
Day & Date: Thursday, 1st November 2018 Time: 10.00a.m. to 5.00 p.m.	
Venue: P. Brahmayya Memorial Hall, ICAI Bhawan, Nungambakkam, Chennai - 600034.	
<b>Speakers:</b> CA. R. Subramanian, CA. S. Seetharaman & CA. V. P. Manavalan	
<b>Delegate Fee: Members: Rs. 1180/- Non-Members: 1770/-</b>	
<b>For Registration <a href="http://www.sircoficai.org">www.sircoficai.org</a></b>	

<b>Three Day Workshop on Transfer Pricing</b>	<b>CPE Credit 18 Hours</b>
Venue: P. Brahmayya Memorial Hall, ICAI Bhawan, Chennai-34	
Day & Date: Monday – Wednesday, November 5 - 7, 2018 Timings: 10.00 am – 5.00 pm	
<b>Topics</b>	
<b>Day 1 - Monday 5.11.2018</b>	
1. Transfer Pricing- Introduction and Applicability (International Transactions, Associated Enterprises)	
2. TP - Specified Domestic Transactions	
3. Functional, Assets & Risks Analysis and Characterization of transactions (BEPS updated guidance)	
4. Application of TP Methods	
<b>Day 2 – Tuesday 6.11.2018</b>	
5. Comparability Analysis and Adjustments	
6. Other Issues – Secondary adjustments; Interest Limitation	
7. TP Documentation: Local file, Master file and CbCR	
8. Form 3CEB preparation & Online Filing;	
<b>Day 3 – Wednesday 7.11.2018</b>	
9. TP Assessment Process and recent trends	
10. Domestic Appellate Process for TP disputes	
11. Alternative Dispute Resolution Process – Safe Harbor; APA; MAP	
12. TP: Inter-play with Companies Act, GST and Customs	
<i>* Eminent Resource Persons will handle the sessions.</i>	
<b>Delegate Fee: For Members: Rs.2950/- For Non-Members: Rs. 4130/-</b>	
<b>For Registrations, please visit: <a href="http://www.sircoficai.org">www.sircoficai.org</a></b>	

**DISCLAIMER**

The SIRC/ICAI does not accept any responsibility for the views expressed in different contributions / advertisements published in this Newsletter.

**CONTRIBUTORS - KERALA FLOOD RELIEF FUND**

Details of the persons who have contributed Rs.1 Lakh and above

M/s. R B Associates - Rs.1,00,000/-	M/s. B Narsing Rao & Co. - Rs.1,00,000/-
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**An Appeal to Contribute to CABF**

Dear Members, SIRC of ICAI is providing an opportunity to show your graciousness in philanthropic activities. It's time to give something back to the profession because of which we are, what we are today. An appeal to the members and firms to contribute generously to CABF.

Members may also contribute towards CABF directly in the bank Account of SIRC :  
Ac Name: SIRC of ICAI, Ac No.:764903128, IFSC Code: IDIB000N061, Bank: Indian Bank, Uthamar Gandhi Salai Branch, Chennai, Tamilnadu  
Members / Firms who are interested to contribute to CABF may get in touch with Dr. T. Paramasivan, Joint Director (Tech.), Phone: 044 30210321, Email: [tparamasivan@icai.in](mailto:tparamasivan@icai.in) (or) CA. T. L. Kirubakar, Executive Officer, Phone: 044 30210364, Email: [kirubakartl@icai.in](mailto:kirubakartl@icai.in).

**Report / Information Card (as on 30<sup>th</sup> September 2018)**

CABF Contributions	September	Cumulative (Since 01.01.2018)
	<b>Rs. 8,62,614/-</b>	<b>Rs. 44,33,061/-</b>

Dash Board Registrations	Members	Students	Total
	<b>55,352</b>	<b>10,725</b>	<b>66,077</b>

CPE Hours	September	Cumulative (Since 01.01.2018)
	<b>53</b>	<b>840</b>

Pending Issues	Members & Firms	Students	Total
Chennai DCO	<b>60</b>	<b>2,785</b>	<b>2,845</b>
Hyderabad DCO	<b>32</b>	<b>382</b>	<b>414</b>

No. of Members (in Southern Region)	Male	Female	Total
	<b>43,915</b>	<b>12,907</b>	<b>56,822</b>

No. of Members (in Southern Region)	Practice	Service	Total
	<b>26,229</b>	<b>30,593</b>	<b>56,822</b>

## Photo Gallery – Resource Persons of various CPE Meetings – September 2018

### Breakfast Meeting on GST Return - 7.9.2018



CA. Debasis Nayak



CA. N.S. Sivakumar



CA. P. T. Rajeev



CA. P.L. Subramaniam



CA. R. Subramanian

### CPE Meeting on International Tax Provisions - 6.9.2018



CA. Vijai R

### CPE Meeting on Domestic Tax Provisions - 7.9.2018



CA. Jagadeesh Sridharan

### One Day Seminar on Tax Audit - 8.9.2018



CA. Ramdev Bhutada



CA. V. Balaji

### Financial Statements Using MS-Excel - 10.9.2018



CA. Saran Kumar Uppalapati

### CPE Meeting on OECD BEPS Action Plan Report & Tax Treaty - 11.9.2018



CA. Pankaj Sancheti

### CPE Meeting on Audit Documentation- ISA 230 - 12.9.2018



CA. Dilip Kumar Sharma

### Breakfast Meeting on Blockchain Technology - 15.9.2018



CA. Siddarth



CA. Sivam



CA. Varadarajan

### CPE Meeting on GST Audit and Reconciliation - 14.9.2018



CA. Praveen Kumar Mynampati

### Breakfast Meeting on GSTR 9C Reconciliation Statement & Certification - 16.9.2018



CA. H. Saradha



CA. J. Murali



CA. R. Subramanian



CA. V. V. Sampath Kumar



CA. Venkatasivakumar

### CPE Meeting on Insolvency Professionals- Practical Issues - 18.9.2018

### CPE Meeting on Audit Report on Format Compliances - 19.9.2018



CA. Jagadeesh Sridharan

### CPA Australia Meeting - 20.9.2018



Mr. Mark Chau, Ms. Preeti Dang & Mr. Leslie Leow

### Breakfast Meeting on NPO'S Formation And Taxation - 22.9.2018



CA. Ravulapalli Venkateswarlu

### CPE Meeting on Impact on ITC, In Inverted Tax Refund & In GSTR 9 ; Annual Return - 24.9.2018



CA. Gurjit Singh Bhullar



CA. Vedha Raman



## Swachh Bharat Mission – Swachhta Hi Seva - 27th September 2018, Chennai



As part of Swachh Bharat Mission – Swachhta Hi Seva, officials and students of ICAI, Chennai cleaned the surroundings of the Institute Premises.