

VASAI BRANCH OF WIRC NEWSLETTER

February 2021





CHAIRMAN'S COMMUNICATION

Dear Members,

As I communicate with all of you after taking the charge as Chairman of Vasai Branch of WIRC of ICAI, I extend my warmest gratitude to all of you for providing me with this opportunity to serve the members and in turn serve the profession. I am thankful to the members of the Managing Committee of Vasai Branch for reposing their faith in me.

The team which has completed its term under the dynamic leadership of CA. Ankit Rathi has brought laurels to Vasai Branch in the last one year. The benchmarks set by all Officer Bearers of 2020-2021 are very high and I wish that with support of all the members of our team and the members of Vasai Branch we will try to match it.

Like every year this year also we have submitted Yearly Activity reports to ICAI & WIRC on time as per their criteria to become eligible for Best Branch. We are glad to inform you that Vasai Branch has been awarded as 2nd Best Branch & 2nd Best WICASA 2020 from WIRC in the large branch category. Thanks for your support & Cooperation.

We are glad to inform you that the branch had an interactive meeting with CA. Lalit Bajaj (Immediate Past Chairman – WIRC of ICAI) and his team followed by Union Budget Meeting and Felicitation of Newly Qualified CA.

February is the month of change and budget lays down the very foundation for the change in tax laws. Importantly, ICAI has changed torch bearers and elected CA. Nihar Jambusaria as President and CA. (Dr.) Debashis Mitra as Vice President of ICAI. At WIRC also, we have a New Chairman - CA. Manish Gadia, Vice Chairperson - CA Drushti Desai, Secretary - CA Arpit Kabra and Treasurer - CA Jayesh Kala.

The next month is a busy one for Chartered Accountants as there are time barring assessments, advance tax dues and also the fraternity gearing up for Bank Branch Audits. Above all, March is also month of colours and with a hope that we enjoy Holi in eco-friendly manner, I take this opportunity to wish all the members a very Happy Holi.

CA. Abhishek Tiwari

Chairman Vasai Branch of WIRC of ICAI

MANAGING COMMITTEE

CA. Abhishek Tiwari Chairman	9029326651
CA. Sorabh Agrawal Vice Chairman	9930357066
CA. Lokesh Kothari Secretary & Treasurer	8108484120
CA. Xavier Rajan WICASA Chairman	9371720027
CA. Ankit Rathi Immediate Past Chairman	9029059911
CA. Vijendra Jain Committee Member	9320942555
CA. Amit Agarwal Committee Member	9821374485
CA. Lalit Bajaj Past Chairman & Ex Officio I	9867692321 Vlember
CA. Vimal Agarwal RCM & Ex Officio Member	9320617447
EDITORIAL BOARD	

9029326651

9930357066

8108484120

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Vice Chairman

Chairman

CA. Abhishek Tiwari

CA. Sorabh Agrawal

CA. Lokesh Kothari

Secretary & Treasurer

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OUR GUIDE



CA. Nihar N Jambusaria President, ICAI



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

OUR TORCH BEARERS AT WIRC FOR THE YEAR 2021-22



CA. Manish Gadia Chairman - WIRC



CA. Drushti Desai Vice Chairperson - WIRC



CA. Arpit Kabra Secretary - WIRC



CA. Jayesh Kala Treasurer - WIRC



CA Yashwant Kasar Chairman-(WICASA)

Vasai Branch of WIRC of ICAI Managing Committee Members 2021-22



CA. Abhishek Tiwari Chairman



CA. Sorabh Agrawal Vice Chairman



CA. Lokesh Kothari Secretary & Treasurer



CA. Xavier Rajan WICASA Chairman



CA. Ankit Rathi Immd. Past Chairman



CA. Vijendra Jain Committee Member



CA. Amit Agarwal Committee Member



CA. Lalit Bajaj Past Chairman & Ex Officio Member



CA. Vimal Agarwal RCM & Ex Officio Member



Whether tax paid on intra-state inward supply in one state can be used to pay output tax liability in another state.



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INTRODUCTION

Many Businessman come across the transaction where he received the Intra state supply and paid GST (i.e. CGST & SGST) in a state where he does not have GST Registration.

Now Question is raised that whether ITC of such GST paid (i.e. CGST & SGST) in other state can be used for pay output liability in a state where is has a registration?

E.g.:- A businessmen registered in Maharashtra would book a hotel in Gujarat for attending a business meeting and pay CGST and Gujarat SGST on the said booking. Such businessmen would also ensure that the hotel tax invoice carries his Maharashtra address as well as GSTIN as per the statutory requirement even though the tax charged is not IGST.

ANALYSIS

GST is destination based tax (i.e. GST is charged in the state where supplies are consumed), So we have to look two aspect of GST,

- 1) Levy of Tax which is based on taxable event called as Supply.
- 2) Availment of ITC.

Levy of Tax

In case of inter-state supply levy is u/s 5(1) of IGST Act, 2017.

In case of intra-state supply levy is u/s 9(1) of CGST Act, 2017 as well as parallel provisions u/s 9(1) of respective SGST Act, 2017.

Hence as far as Levy is concerned it is separate under each Act.

Availment of ITC

Now we have to understand that Whether ITC is also separated under each Act,?, In Other Words,

It is mandatory to claim ITC of CGST under CGST Act, 2017?

It is mandatory to claim ITC of IGST under IGST Act, 2017?

It is mandatory to claim ITC of SGST under respective SGST Act, 2017?

To answer the above question we need to understand below mentions definitions of GST Act, 2017.

Input Tax

As per Section 2(62) of CGST Act, 2017 "input tax" in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him.

Above definition it is observed that ITC is linked with registered person (i.e. It is immaterial whether he has registration in other state or not).

Also word "any Supply" would mean it can be a Intra-state supply OR It can be a Inter-state supply.

State Tax

As per Section 2(104) of CGST Act, 2017 "State tax" means the tax levied under any State Goods and Services Tax Act.

Here also definition clearly state that "any state" that means tax charged by any state, and not just the state where the registered supplier is registered, will be the ITC of SGST for the registered person.

Now understand the Section 16(1) of CGST Act, 2017.

Section 16(1) of CGST Act, 2017 provides that every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

In light of the above provision it can be conclude that every registered person is entitled to take credit of INPUT TAX (as defined above) in respect of CGST & IGST & SGST (charged by any State) and in respect of any supply (i.e. Intra-state or Inter-state Supply.) provided such supply is used for further course of business and credited to electronic credit ledger.

Further IGST Act, 2017 take over certain provision of CGST Act, 2017 which includes INPUT TAX Credit (i.e. Section 16), Hence Registered person can avail ITC of any Tax under any Act, i.e. IGST Act, 2017 or CGST Act, 2017.

CONCLUSION

Combined reading of Section 16(1) of CGST Act, 2017 and definitions it is conclude that registered person can avail ITC (IGST & CGST & SGST) u/s 16(1) of CGST Act, 2017 and not separately under respective Act's.

DISCLAIMER

This is strictly my personal opinion. Above discussion cannot be considered as our professional or legal advice. Users shall consider legal provisions or take advice from experts before taking action on it.

However as per the **West Bengal AAR Decision** in case of Storm Communications Pvt. Ltd. it has been ruled that SGST & CGST paid on intra-state inward supply, in any state other than registered state, cannot be used for pay output liability of GST of Registered state.

Name:- Storm Communications Pvt. Ltd.

Advance ruling No.:- 39/WBAAR/2018-19.

State:- West Bengal.

Date: - 28.01.2019.

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Importance of Quality Review Board (QRB)



CA Namita Agrawal

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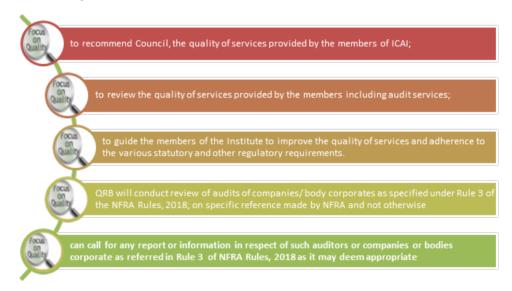
Hello Professionals! We all have heard about 'Quality Review Board', and here I will provide a snapshot about the Quality Review Board.

In the current scenario where day by day new provisions, law and regulations are implementing to regularise & strengthen the economy of the country, Government of India is also imposing a watch on 'Quality of Service' provided by Members in Practice of ICAI by establishing regulators such as 'Quality review Board', 'National Financial Reporting Authority', etc. These regulators work parallel to ICAI and Government. It becomes important for us to understand the significance of such regulators in our practice environment. Lets discuss about Quality Review Board (QRB).

What is Quality review Board?

It is statutory body constituted by Central Government empowered by s. 28A of the Chartered Accountants Act, 1949, consequent to the Chartered Accountants (Amendment) Act, 2006.

Below are the Functions of Quality Review board:



As per the latest 'Report on Quality Review Board' (2019-20), QRB also issues advisories to Audit firms which are subsequently followed up for compliance.

Scope of Quality Review Board

With the Ministry of Corporate Affairs notification dated 30.01.2019, QRB can timely initiate reviews of quality of audit services provided by members of ICAI in respect of

- · private limited companies,
- unlisted public companies below the thresholds specified under Rule 3(1) of NFRA Rules, 2018
- other entities not specified under Rule 3(1) of NFRA Rules, 2018;
- those referred to QRB by NFRA under Rule 9(4) of NFRA Rules, 2018.

With this, Quality Review Board also becomes an overseeing Authority for NFRA i.e NFRA lies below Quality review board in the hierarchy of monitoring regulators.

It is worthwhile to note that 'disciplinary action can be taken against a member directly to Disciplinary Directorate on recommendations of QRB, before being placed to the Council of ICAI'.

Key Takeaways

Precisely, it can be said that Quality Review Board reviews whether the audits conducted by member of the Institute is in accordance and in compliance with Accounting standards, Standards of auditing, Code of ethics, Companies act, Income tax, etc. (applicable laws and regulations). QRb publishes periodic reports, providing key findings, deficiencies that may occur and can eliminated within time, etc. It helps the member to understand the area of improvement and identification of root cause of deficiencies. Below is the link of QRB report for 2019-20 for members reference.

 $http://www.qrbca.in/wp-content/uploads/2020/12/report-aqr19-20.\\ pdf$



SYSTEMATIC INVESTMENT PLAN (SIP) - DECODED



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Most of you must be aware about investment in systematic investment plan (SIP) in mutual funds. It is a systematic way of investing a fixed sum on a fixed time interval regularly. Most of the fund houses offers option of daily, weekly, monthly, quarterly SIP. This has become

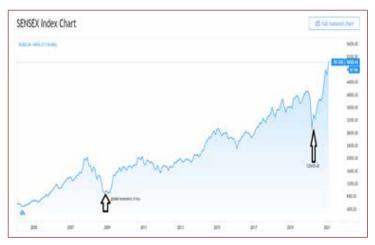
one of the popular ways of investing in equity mutual funds. Let us deep dive to understand how it works and how it can help in wealth creation in the long run.

Why Invest Through Systematic Investment Plan? Rupee Cost Averaging –

Since an Investor invests a fixed sum at a fixed time interval regularly, he is allotted units of the scheme at different rates (NAV) depending on performance of equity market.

In rising market he will get units at higher rate and in falling market at lower rate.

Market never moves in one direction continuously for longer period of time. It goes up then comes down, stays range bound and in this way in the long run keeps moving higher and higher. In between there are major corrections /crash like 2008 world financial crisis and recent 2020 crash caused by outbreak of COVID-19 pandemic. Such crash can last for several months to years. In such a situation a SIP investor gets units a cheaper rate resulting in reduced average cost.



BSE Sensex Index yearly Chart (source - tradingview)

To simplify further let us understand the concept of "Rupee cost Averaging "with the help of following example.

Mr. Ashok Invests Rs.1000/- every month through SIP for 10 months. His investment details are as under

Month	SIP Amt	Rate/ NAV	Units Allotted
1	1000	10.00	100.00
2	1000	9.00	111.11
3	1000	9.50	105.26
4	1000	10.00	100.00
5	1000	10.25	97.56
6	1000	9.60	104.17
7	1000	10.50	95.24
8	1000	8.00	125.00
9	1000	9.00	111.11
10	1000	10.05	99.50
	10000		1048.95

cost of Investment 10000.00 Investment Value 10541.98

(1048.95 units * 10.05)

Profit/gain 541.98

It is important to note that at the end of 10th month NAV (10.05) is higher just by .05 rupee from the 1st month NAV (10) still he made a profit of Rs.541.98 Rupees. This could be possible since his average cost of purchase is lower than Rs.10 since he bought units at lower rates in falling market and at higher rate rate in case of rising market resulted in average cost of purchase to be lower than 10. This is called a rupee cost averaging.

"A long term SIP investor should be equally happy in both falling as well rising market due to benefit of rupee cost averaging "

OTHER BENEFITS

- · No need to time the market.
- You Can Stop the SIP Anytime.
- You Can Skip SIP Payment.
- You Can Start a New SIP If You Have More Money.
- You Become More Disciplined in Your Savings.
- You Can Invest Very Small Amounts.
- You Do Not Need to Worry About Timing the Market.
- You Benefit From the Effect of Compounding.
- You Keep Emotions at Bay.

SIP VS LUMPSUM - Which is better ??

One may argue that if market keeps on moving higher and higher and NAV never comes down then in such a situation it will be better to invest in lumpsum rather than through SIP since there will not be any benefit of rupee cost averaging ??



well this argument seems valid but may not hold good most of the time since I already explained in the beginning that in the long run market never moves in one direction. period of corrections/crash are bound to come in between which can result in decrease in NAV value significantly impact of which can last for several months/years.

"Trust me it is very painful to see negative portfolio if one invests in lump sum and there is major correction/crash impact of which can last for several months"

What's the solution for Investor who wishes to invest lumpsum instead of SIP?

Well just like SIP there is option to invest in equity mutual fund through Systematic Transfer Plan (STP). Unlike SIP where a fixed amount is debited from your bank account every month, in STP one can park lumpsum amount in a safe debt mutual fund (liquid fund/overnight fund) and from there a fixed amount can be invested regularly to equity mutual fund at fixed time interval giving same

benefits of rupee cost averaging like SIP. Also amount lying in debt fund will give some returns as well.

Important points/Tips for Investing through SIP

- Always Invest for long Term (more than 10 years). Invest small amount but invest for long term to get benefit of rupee cost averaging and compounding
- One should increase SIP amount periodically if there is increase in disposable income.
- If possible keep SIP date preferably in the last week of the month (25/26/27/28). I have observed that average cost tends to be lower in the long run in case one invests in last week of the month in comparison with first three weeks of the month.
- Have Patience. Remember, Patience always pays in the long run.

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NSIC Schemes for MSMEs



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Introduction:

The National Small Industries Corporation Ltd., (NSIC), an ISO 2001:2015 certified company, has been working to promote, aid and foster the growth of micro and small enterprises, since its establishment in 1955. With enactment of Micro, Small

and Medium Enterprises Development (MSMED) Act, 2006, 'medium enterprises' also come into its ambit.

NSIC operates through its countrywide network of offices and Technical Centres in the country. In addition, NSIC has set up Training-cum-Incubation Centres in different parts of the country.

NSIC facilitates micro, small & medium enterprises with a set of specially tailored schemes to enhance their compeveness. NSIC provides integrated support services under Marketing, Technology, Finance and other Support services.

Various NSIC Schemes & Services for MSME's:

1. Raw Material Assistance Scheme:

Financial Assistance for procurement of any Raw Material up to 180 days against the security of Bank Guarantee at competitive rate of interest.

2. B2B Portal / Infomediary services:

Online portal for all B2B/B2C transactions through its MSME Global mar t (www.msmsemar t.com) Membership benefits:

- a) Global & National Tender Notices
- b) Interactive Database of MSMEs

- c) Self Web development tool
- d) Free Mail boxes etc

3. Single Point Registration Scheme (SPRS):

As per the Public Procurement Policy 2012; for micro & small enterprises (MSEs), the unit registered under SPRS of NSIC are eligible to get the benefits like-

- a) Issue of the Tender Sets free of cost
- b) Exemption from payment of Earnest Money Deposit (EMD)
- c) 15% Price Preference against Non MSEs

4. Procurement & Marketing Support Scheme:

NSIC through their Marketing Assistance scheme support MSEs for taking part in National & International Exhibitions to Showcase their products and enhance their business.

5. Consortia & Tender Marketing:

NSIC forms consortia of units, manufacturing similar products and participates in Government Tenders on their behalf to execute large orders.

6. Bank Credit Facilitation Scheme:

To meet the Credit requirements of MSME units NSIC has entered Into MOU with various National & Private Sector Banks. Through Syndication with these Banks, NSIC arranges Term Loan, Working Capital Loan both fund and non-fund based limits without any cost to MSMEs.

7. Raw Material Distribution:

NSIC has MOU with major bulk manufacturers for Aluminium, Iron, Steel, Copper, Zinc, Bitumen, Cement etc. to supply & distribute raw material at discounted rates.

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Media Coverage

वसई ब्रांच ऑफ WIRC ऑफ ICAI

विभिन्न कार्यक्रमों का आयोजन

संवाददाता @ नवभारत

वसई, वसई ब्रांच ऑफ डब्ल्युआईआरसी आईसीएआई की ओर से विभिन्न कार्यक्रमों का आयोजन किया गया,कार्यक्रमों के तहत टर्फ क्रिकेट प्रतियोगिता का आयोजन हुआ, जिसमें 12 टीमों ने भाग लिया. स्रांच के अध्यक्ष सीए ऑकित राठी ने बताया कि समय-समय पर ऐसी खेलकृद प्रतियोगिता का आयोजन होना जिससे होनहार खिलाडियों का हौसला बना रहे. इसी तरह केशव सृष्टि में वनस्पति के बारे में जानकारी, पैगोडा का इतिहास के साध- साथ पीस ऑफ माइंड का अध्ययन करने के कार्यक्रम में 40 चार्टर्ड अकाउंटेंट ने हिस्सा लिया और सीए विद्यार्थियों के विवज कम्पटीशन के विजेताओं के अवार्ड का आयोजन किया गया



खेलों से खिलाडियों का बढ़ता है हौसला

डब्तुआईआरसी ऑफ आईसीएआई के अध्यक्ष लिंति बजाज ने कहा कि अध्यक्ष सीए अंकित राठी की लीडरिशप, ब्रांच के प्रति कमंठ लिंच और वसई ब्रांच की पूरी टीम के सहयोग से ऐसे आयोजनों को बल मिलता है. वसई ब्रांच की टीम अध्यक्ष सीए अंकित राठी, उपाध्यक्ष सीए अंभिषेक तिवारी, संक्रेटरी सीए विजेंद्र जैन, ट्रैजर सीए लोकेश कोठारी,कमेटी मेंबर सीए सीएभ अप्रवाल, सीए खेंकियर राजन,सीए अंमित अग्रवाल और ब्रांच नॉमिनी सीए विमल अग्रवाल का कार्यक्रम की सफल बनाने में विशेष योगदान रहा.

DIGITAL द्वार्योसंदेश स्वित्वा का क्ष्मिक्त के किलेट किलेट के किलेट किलेट के किलेट किलेट के किलेट किलेट के किलेट किलेट किलेट किलेट किलेट किलेट किलेट किलेट किलेट किल

म्मानि संदेश टीम मुंबई। वसर्द ह्रांच ऑफ डब्ल्युआंईआरसी ऑफ आईसीएआंई ह्रांग वर्ष 2021 का स्वागत विधिन्न कार्यक्रम आवोजित करके मनाय गवा, जिसमें 23 जनवरी 2021 के उपने आपने भाग दिवा जो क्रिसमें 21 टीम ने भाग दिवा जो क्रिसमें कार्यक्ष मांग्र में भाग दिवा सेंदिसमंद्रियों को स्वीस्ता स्वार्थ में व्यक्त कार्यक्ष स्वीस्ता स्वार्थ में मेंद्रा स्वार्थ के साथ साथ पीस ऑफ माइंड का अक्वन करने 40 चार्टर अक्कार्टट ने दिस्मा दिवा और 25 जनवरी के गणतंत्र दिवस पर देश भांक गीत , ब्वजारीक्य और सी ए विद्यार्थियों के विवाज कार्यिक्य के दिवा

के अवार्ड का आयोजन किया

गवा। डब्लू आई आर सी ऑफ आई सी ए आई के अध्यक्ष ललित बजाज ने कहा कि अध्यक्ष सीए

अंकित राठी की लीडरिशप ,ब्रांच के प्रति कमेंठ रुचि और वसई









कोडारी, कमिटी मेंबर सी ए सौरभ अग्रवाल, सीए जेवियर राजन , सीए अमित अग्रवाल और ब्रांच नॉमिनी सीए विमल अग्रवाल का ग्रोग्राम को सफल बनाने में विशेष बेगदान नहां।

नवभारत

वसई बांच ऑफ WIRC ऑफ ICAI

नई कार्यकारिणी गठित

डब्लुआई आरमो आईसोएआई की वर्ष 2021- 2022 की नई कार्यकारिणी का गतन किया गया जिसके अध्यक्ष सीए अभिषेक विकास उपाध्यक्ष सीए सीरभ अग्रवाल, सचिव व कोपाध्यक्ष लोकेश कोठारी और विद्यार्थियों के अध्यक्ष सीए जेविवर राजन बने वहीं मैनेजिंग कमेटी के मेज्बरों सीए अंकित राठी, सीए विजेंद्र जैन, सीए विजेंद्र जैन, अमित



सीए अभिषेक तिवाड़ी अस्टाक्ष बले सीए अभिषेक तिवाड़ी ने कहा कि वसई सांच को टीम कीसल समता, ट्रट्टार्स सांच के साथ देश और सीए हिस्ट्र्ट्ट के मेंबर्स और स्ट्रॉट्स के तिवध प्रतिवद्ध है.मीछ-भावंदर कार्यका संस्था के संस्था अंग प्रकार कार्याड़िया, एडयोकेट एवं प्यास और उनकी टीम के अलोक राजस्थानी, सुमींच प्रतिवृद्धि, मनीज पंचलागिया, प्रकेश मिश्रा, पीयूप रुमां और दशस्य देवड़ा ने स्वाधन किया, ओम प्रकार कार्याड्या ने चेयारीम सीए अभिषेक तिवाड़ी को टीम कर्क,कुमाल नेवृत्य और इस्टिट्सूट के हित में कार्य करने की सलाइ जी.

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गीए अधिकेत तिनाड़ी ने नहां कि धन्तों और की टीन जीवात बनता ,पुरवर्ती गीन के शाम देश और भीन इंग्टिट्यूट के पैक्स और स्ट्रिट्स के लिए प्रतिबद्ध हैं।



वस्त्री बांच के इसेतियेट कूर्व पेक्सपेन सीए अस्ति राजी ने कहा कि नई टीम ब्यून ही पुजा और पोजार है जो इसिट्ट्यूट के बांच समर्थीत पांच से बांच कोनों हो हो हो हो हो हो हो हो है है असे साथ असकत और सीए असेका कोठारी ने बाता कि पांडरमें विक्रिये और तर इनेपेक्स आईटवान पर सीए मेंबर्ग और स्ट्रॉट्स को कहान दिश जरण । भीर लिला पतान चेलकि औप दम्मुआईआ सी ऑप कार्सिएउन्हें ने नद टीन को सुपनामनार्र है।



वसई ब्रांच ऑफ WIRC ऑफ ICAI की वर्ष 2021-22 की नई कार्यकारिणी में सीए अभिषेक तिवाड़ी अध्यक्ष चुने गए। सौरभ अग्रवाल (उपाध्यक्ष), सीए लोकेश कोठारी (सचिव व कोषाध्यक्ष) बने। विद्यार्थियों के अध्यक्ष सीए जेवियर राजन और मैनेजिंग कमिटी के मेंबर सीए अंकित राठी, सीए विजेंद्र जैन, सीए अमित अग्रवाल बने। वसई ब्रांच का कार्यक्षेत्र मीरा-रोड से विरार तक है, जिससे करीब 4000 सीए और 18000 विद्यार्थी जुड़े हुए हैं।

सामना



वसई ब्रांच ऑफ डब्लुआईआरसी ऑफ आईसीएआई की वर्ष २०२१-२०२२ की नई कार्यकारिणी का गठन किया गया, जिसके अध्यक्ष सी ए अभिष्येक तिवाड़ी बने। राजस्थानी जन-जागरण सेवा संस्था की तरफ से अध्यक्ष गजेंद्र भंडारी, ओम प्रकारा कावड़िया, गिरधारी लाल जांगिड़ एवं दशरब सिंह देवड़ा ने शुभकामनाएं दी और खागत किया।



Felicitation of Newly Qualified CA held on 5th February, 2021 at Branch Premises, Bhayandar (West)



Public Meeting on Union Budget held on 5th February, 2021 at Branch Premises, Bhayandar (West)



Group photo taken at the Inauguration Session



Speaker - CA. Bhupendra Shah



Interactive Meeting with WIRC Office Bearer on 5th February, 2021 at Branch Premises, Bhayandar (West)







Handover Meeting of Managing Committee Members held on 16th February 2021 at Branch Premises, Bhayander (West)







Congratulate by CA Member's to New Chairman of Vasai Branch











Virtual Lecture Meeting on Articlesship (WICASA) held on 14th February 2021



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Vasai Branch of WIRC

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