

JAIPUR BRANCH OF CIRC OF ICAI

[Largest Branch of CIRC of ICAI]

JAIPUR REFLECTION

E-NEWSLETTER

AUGUST 2022

Key Highlights:

- *Renting of Residential Dwelling*
- *Analysis of Taxation on Transaction related to Crypto Currency*
- *Anomalies in charges of MCA from companies*
- *आज़ादी*



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

From the desk of Chairman



Dear Professional Colleagues,

I wish you happy Independence Day - Azadi Ka Amrit Mahotsav

This month is also very special because, August 15th entire nation is celebrating its 75th year of Independence. It was a great journey, and we should remember the sacrifice made by our elders to get us the independence. At this juncture we should salute our leaders of past and present for leading India to reach a remarkable milestone and putting India in a global map as an emerging Global country. At the same time, we should also appreciate our Predecessors of ICAI for setting up a strong foundation and partnering in the nation's growth for last 73 years.



Support the actions taken by our torch bearers until it reaches to the last member of our profession. It is the era of youth, you have the power to change your surrounding with your commitment and dedication, you must be a pillar to a strong society, economy, and our country.

The memorable events of August month:

Jaipur Branch celebrated 76th Independence Day on 15.8.2022. On this occasion. Shri Mahendra Kumar Parakh, IAS, Commissioner, Industries & Commerce and Joint Secretary, CSR was the Chief Guest.

Weather of Jaipur was very pleasant in the month of August. Rain in this desert state is a bliss. We organized two picnics in this month, one for CA Members and their family on 14th August and other for CA Students on 15th August. All participants enjoyed all day.

Young Chartered Accountants are the future of our profession. To recognize their presence, we organized Brainstorming session on "Design your Career Path" and Felicitation of Newly Qualified Chartered Accountants on 6th August 2022.

If you have any suggestions and comments, I'm always a phone call or an e-mail away!

Always Best Regards,

CA. Kuldeep Gupta
Chairman

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 kuldeep@guptaca.org



From the desk of Secretary



My Dear Professional Colleagues,

'Wishing you a Happy Independence Day 2022!'

Today we cherish the ones who made our independence possible. Freedom is hard to get, but we were blessed to have it. Let's appreciate everything we have and celebrate the great miracle of freedom. Happy Independence Day. India is celebrating its 75th Independence to pay tribute and remember all the freedom fighters who led to the Independence of India. To celebrate and commemorate its glorious history **"Azadi Ka Amrit Mahotsav"** the 75th year of independence, as an annual observance, we celebrated the Independence Day on 15th August at Branch premises.



We should stand united and steadfast in our commitment to national growth in all possible ways. Our members should have diverse thoughts and actions to cover all fields where our services are required to build a strong nation to make use of our strong educational and training skills. We need to upgrade and abreast with the changes happening around us globally and our epitomize service should speak rather our words, shed off the fallacies surrounding.

Jaipur Branch organised Full Day Women Conference **"विदुषी - Empowered to Excellence"** on 20th August. **Smt. Vasundhara Raje**, Former Chief Minister, Rajasthan was the Chief Guest. She addressed the participants with words of wisdom.

We must understand the women empowerment is not a privilege given by the society, but it is a requirement of the society. I want to quote a beautiful Spanish proverb: -

"To tell a woman everything she cannot do is to tell her what she can"

At Last, I request to all the members who are willing to contribute for newsletter on any topic can share the same with us at jaipur@icai.org

In service of the Profession,

CA. Ruchi Gupta

Secretary

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OFFICE BEARERS - TERM 2022-23



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CA AKASH BARGOTI
REGIONAL COUNCIL MEMBER, CIRC

Renting of Residential Dwelling



CA TARUN JAIN

Let us understand the RCM applicability of Service by way of Renting of Residential Dwelling inserted new entry no 5AA vide **Notification No. 05/2022-CentralTax (Rate) dated 13th July 2022**. In order to decide RCM applicability under said notification, below are the key element of the transaction

1	Nature of service	Service provider	Service Recipient
"5AA"	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person

1. Who is the service provider
2. Identification of the Nature of Dwelling
3. Usage of the dwelling
4. Who is the service Recipient

Let us analysis each element mentioned above

Who is the service provider?

As per sec 2(84) of CGST Act 2017, "person" includes-

- (a) An individual;
- (b) A Hindu Undivided Family;
- (c) A company;
- (d) A firm;
- (e) A Limited Liability Partnership;
- (f) An association of persons or a body of individuals, whether incorporated or not, in India or outside India;
- (g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013);
- (h) Anybody corporate incorporated by or under the laws of a country outside India;
- (i) A co-operative society registered under any law relating to co-operative societies;
- (j) A local authority;
- (k) Central Government or a State Government;

(l) Society as defined under the Societies Registration Act, 1860 (21 of 1860);

(m) Trust; and

(n) Every artificial juridical person, not falling within any of the above;

If renting service provided by any of the above person subject to specific exemption available under any other section of the Act irrespective of the GST Registration status of the service provider (URD/RD) then service fall under RCM entry no 5AA.

Identification of the Nature of Dwelling:

As Residential dwelling is not define under the GST Act however may refer Para no 4.13.1 CBIC Service tax education guide –June 2012, Reproduced below

"The phrase 'residential dwelling' has not been defined in the Act. It has therefore to be interpreted in terms of the normal trade parlance as per which it is any residential accommodation, but does not include hotel, motel, inn, guest house, camp-site, lodge, house boat, or like places meant for temporary stay"

Also It may be important that Every residential dwelling cannot be treated as residential dwelling for the purpose of the Entry no 5AA of the notification no 05/2022-CT(rate) Further that for Identification of the Nature of the dwelling whether it is Residential or commercial, below are factor need to examine.

For GST Registered Supplier: You may refer below HSN code available on Tax Invoice

997211	RENTAL OR LEASING SERVICES INVOLVING OWN OR LEASED RESIDENTIAL DWELLING
997212	RENTAL OR LEASING SERVICES INVOLVING OWN OR LEASED NON-RESIDENTIAL DWELLING

From the above entry one can identify that If HSN code 997211 mention on tax Invoice issued by the supplier then dwelling can be treated as residential dwelling for the

Renting of Residential Dwelling

purpose of the entry no 5AA.

For Unregistered Supplier: may refer Electricity bill/ Dwelling tax receipt

Usage of the Dwelling

One important aspect for the said entry will be Usage of the Residential Dwelling as entry only says residential dwelling given to GST registered person and usage of the dwelling is silent.

In this scenario there can be two views possible

- Vide **Notification No. 04/2022 -Central Tax (Rate), Government has inserted** against serial number 12, in column (3), after the words “as residence”, the words “except where the residential dwelling is rented to a registered person” shall be inserted

By virtue of the above clause, if usage of the residential dwelling is residence and recipient is GST registered then such exemption will not be applicable and taxable under GST

At the same time they have notified new RCM service entry no 5AA “Service by way of renting of residential dwelling to a registered person” inserted **Notification No. 05/2022-Central Tax (Rate) dated 13th July 2022.**

If co joint reading the above notifications then RCM will be applicable only if dwelling use as residence and given to GST registered person.

- As Notification No. 05/2022-Central Tax (Rate) dated 13th July 2022 is silent with regards to usage of the dwelling then in this case RCM will be applicable irrespective of the usage of the dwelling whether commercial or residential and given to GST registered person

This is Important to note that one need to take a tax position according to the business model and expected cash flow impact

Who is the service Recipient?

Other key element for the purpose of the said entry service recipient need to be GST Registered.

As per sec 2(94)

"recipient" of supply of goods or services or both, means-

- (a) where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;
- (b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and
- (c) where no consideration is payable for the supply of a service, the person to whom the service is rendered,

and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;

As per sec 2(93)

"Registered person" means a person who is registered under section 25 but **does not include a person having a Unique Identity Number**

From the reading of the above definition, person need to be registered under Sec 25 of CGST Act 2017 and he is receiver of the service as per sec 2(94) of CGST Act 2017

Availability of Input tax credit on RCM paid for Renting of Residential Dwelling

This is important to note that Input tax credit available as per usage of the residential Dwelling.

- If it is use as residence purpose then it is treated as personal consumption and ITC is ineligible under sec 17(5)(g)
- If it is use for commercial purpose then ITC is eligible
- If dwelling use partly as residential and partly as commercial then the proportioned ITC will be available to the extent of commercial usage as per Sec 17(1) of CGST Act 2017

Renting of Residential Dwelling

Transition arrangement for renting service for the month of July 2022

Notification No. 05/2022-CentralTax (Rate) dated 13th July 2022 applicable from 18th July 2022, So having RCM impact on ongoing rent agreement which is summarise a below

S.no	Particulars	Payment	Invoice booking	Service received	RCM Applicable (Y/N)
1	Before 18.07.2022	Yes	No	Yes	N
2	Before 18.07.2022	No	No	Yes	Y
3	Before 18.07.2022 (In case of Advance Rent for one year)	Yes	Yes	No	N
4	After 18.07.2022	Yes	Yes	Yes	Y
5	After 18.07.2022	No	Yes	Yes	Y

How to check Place of Supply for charging CGST, SGST or IGST

The landlord or owner of the dwelling can be registered in a state different from the state in which the dwelling is situated. It is left to the option of the landlord. They must identify place of supply to decide if CGST and SGST is charged or IGST applies. Following are some of the cases compiled.

Scenario 1: One case has the taxpayer located in a state different from the state in which the rented dwelling is situated.

The place of supply shall be the place of dwelling. Accordingly, it is interstate supply and IGST shall be charged.

For example, If Mr. ABC, registered under GST in Bangalore, has given a commercial dwelling on rent in Haryana, then an IGST at 18% would be charged. He doesn't have to also register under GST in Haryana.

Scenario 2: Both the landlord and tenant are registered in the same State in which the dwelling is situated.

If the landlord is registered under GST in the same state in which the dwelling is situated, then both CGST and

SGST at 9% each would be charged.

For instance, If Mrs XYZ who is registered in Maharashtra gives her dwelling in Hyderabad on rent, then CGST and SGST of 9% each would be charged.

Scenario 3: Landlord is registered under GST in the same state where the dwelling is located but the tenant is registered in another state

If the landlord has taken GST registration in the same state in which the dwelling is situated, then it is a case of intrastate transaction. So, both CGST and SGST would be charged irrespective of the location of GST registration of the tenant.

In such cases, the tenant cannot take the input tax credit of CGST and SGST if he is not registered in the same state where the dwelling is situated.

For instance, Mr. PQR from Kochi travels to Bhopal for a client meeting and stays in ABC Hotel. He books a room and pays rent of Rs. 15,000.

The owners of ABC Hotel are registered in Bhopal and the hotel is also located the same city. So, both CGST and SGST would be charged in this case. However, both the tax components are different.

Mr. PQR cannot claim the ITC of this GST paid as CGST and SGST of a different state since it is not of the state in which he is registered

Conclusion:

One need to analysis the Renting transaction before executing rent agreement specifically when Residential dwelling is being taken for residential purpose because ITC will not be available and part of cost to the dwelling.

Disclaimer

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Analysis of Taxation on Transaction related to Crypto-Currency



CA Samir Chaudhary

Cryptocurrency has been in the news for long time and people have gained interest in this new area of investing which in some cases have resulted into multi-bagger investments with people earning huge out of it. But with such huge earning, arises the question of taxes to be paid by the Assessee on such gains and treatment of loss if any, arising out of such transactions.

In our pre-budget session, we had already shared and suggested how government should proceed further in this matter. With the introduction of Budget 2022, the government has announced taxation norms on the same. Key pointers regarding income tax implications on cryptocurrencies in India are as follows –



1. Cryptocurrency – Meaning as per Income Tax provisions:

- a form of virtual digital asset
- not being an Indian currency or foreign currency as per the provisions of Foreign Exchange Management Act, 1999
- functions as a store of value, unit of account
- can be transferred, stored or traded electronically
- The VDAs will include prevailing cryptocurrencies and non-fungible tokens (NFTs) which has gained fad over the past couple of years.

2. Classification of Virtual Digital Asset:

- As per the Finance Bill, 2022, the cryptocurrencies are classified as a capital asset for the purpose of taxation and hence,

income under the head capital gain will arise on transaction of the same.



3. Tax on income from Cryptocurrencies [Section 115BBH]:

- Income from transfer of cryptocurrencies will be taxed at the rate of **30%**
- Deduction – No deduction of any expenditure except for cost of acquisition will be allowed
- Infrastructure cost incurred in the mining of cryptocurrencies or any virtual digital assets will not be allowed as deduction.
- Set off/ Carry forward of losses – No set off of losses against any income is allowed as well as carry forward of losses in this respect is also not allowed.
- This would mean that loss from the transfer of virtual digital assets (VDA) will not be allowed to be set off against the income arising from the transfer of another VDA.
- For example, a person has sold some amount of Bitcoins (BTC) and earned Rs. 1 lakh gain out of such sale transaction. And the same person, has also incurred loss of Rs. 50000 on sale of Litecoin (LTC) (a VDA), then profit on BTC cannot be adjusted against loss of LTC and hence entire Rs. 1 lakh will be taxable in the hands of Assessee and no set off or carry forward of loss on sale of LTC will be available to him.
- Computation of capital gains on transfer of Cryptocurrencies Particulars:

Analysis of Taxation on Transaction related to Crypto-Currency

i. Full Value of Consideration
XXXX

ii. Less: Cost of Acquisition
(XXXX)

iii. **C a p i t a l G a i n s**
XXXX

- Gift of virtual digital asset is also proposed to be taxed in the hands of the recipient:
- Before introduction of above provision, gifts, if any received during the year under section 56(2) used to have some tax benefits for the assessee, However, no such benefits are proposed for gift of cryptocurrencies.



4. The following should be ignored while computing capital gains on transfer of cryptocurrencies:

- Cost of improvement relating to the asset
- Selling expenses i.e., the expenditure incurred in connection with the transfer of virtual digital asset
- Indexation of cost of acquisition
- Any exemption under section 54F
- Further, no deduction under Chapter VI-A shall be allowed. However, relief under section 87A i.e., rebate can be claimed.

5. Applicability of TDS provisions [Section 194S]:

- A new section 194S is proposed to be inserted in The Income Tax Act, 1961 w.e.f. 01.07.2022 regarding TDS.



- Deductor – Any person responsible for paying any sum by way of consideration for the transfer of cryptocurrency.
- Deductee – Tax is required to be deducted if amount is payable to a resident person.
- Rate of TDS – 1% of consideration
- When to deduct – At the time of payment or at the time of credit of such sum to the account of resident, whichever is earlier
- Exemption from TDS –
 - i. If consideration is payable by any person (other than a specified person) and its aggregate value does not exceed Rs. 10,000 during the financial year
 - ii. If consideration is payable by a specified person and its aggregate value does not exceed Rs. 50,000 during the financial year
- Meaning of “specified person” –
 - An individual or a HUF, whose total sales, gross receipts does not exceed Rs. 1 crore in case of business or Rs. 50 lakhs in case of a profession, during the financial year immediately preceding the financial year in which such virtual digital asset is transferred.
 - An individual or a HUF who does not have any income under the head profits and gains of business or profession.

There are still many aspects of transaction among cryptocurrencies which are unanswered by the authorities. Reserve Bank of India has still neither recognised Cryptocurrency as a legal tender nor explicitly banned trading in it. However, CBDT has started levying tax on such transactions. People are still unclear about the legality of transactions carried out in cryptocurrencies.

Moreover, it has also been observed that assessee are getting notices from the Income Tax Authority to disclose their transaction in crypto currencies and additional documents related to acquisition and transfer of such assets have also been called for by the authorities.

It is still unclear whether tax rates as proposed under Finance Act, 2022 will apply retrospectively to those transactions or not. There are manifolds of this new investment area that will unveil in the time to come.

Anomalies in charges of Ministry of Corporate Affairs from companies – A serious concern for the small companies



CA S K Gupta

The Companies Act, 2013 passed by the Parliament had received the assent of the President of India on 29th August, 2013. The Act consolidates and amends the law relating to companies. The Companies Act, 2013 had been notified in the Official Gazette on 30th August, 2013. Thereafter in the name of amendments and for protection of small industries different charges for compliance requirements have been twisted in the name of so called reforms but position has been worsened over the years and we the professionals are now hesitate to advice our clients to form a company for running its business. Earlier the benefit of forming a company was to limit the liability of its members to the extent of their unpaid share capital subscribed amount and for the purpose of transparency of the accounts of company being available to general public or stake holders at the office of (now website) of Registrar of Companies.

The above benefit of limited liability was extended by government of India through limited liability partnership by giving it a corporate identity. The MCA is the only department in government of India where the companies irrespective of its size are forced to pay fees for sharing the information of balance sheet and other details in various other returns no other department charges fees for filing documents on periodical basis and for late filing fees being charged by ministry of corporate affairs is so exorbitant that one feels to close down the company instead of paying the fees. Although the law makers have made it a strict rule for compliance by companies in public interest without looking into size of the company be it the Reliance Industries Ltd (RIL). Or any TIM, Dock Harry Ltd. The fees being paid for filing one document for maximum late except few form of

annual filing is 13 times of maximum amount chargeable Rs. 600/- i.e. 7800/- now we can see the difference of treatment being given to Reliance industries where it can pay only Rs. 7800/- for late filing of documents with ROC and the other company whose turnover is only 0.005% of reliance industries is also meted out same treatment by our law makers. In a way they make us feel proud that we are in line with RIL.

We fail to understand why there is a spate of charges for small companies where only name is the small companies and of course the charges for incorporation of small companies are very very less and one can say that it is marketing strategy of Government Of India where it lures the company by making a new company with the expenses of company as low as Rs. 2000/- for all the expenses which sounds very very healthy on part of Government of India but once the company is incorporated all the rules and regulations (which even a best professional is not aware of) are made applicable to the small company including annual filings DPT-3, DIR-3 KYC and all other so many requirements.

We can see the chart of charges below:

New Company formation expenses - Rs. 2000/-
Delay in KYC of directors (even by one day) – Rs.5000/- (2.5 times of expenses for new company formation)

Delay in filing annual return MGT -7A and AOC-4 Rs. 100 per day.

Delay in filing other documents 13 times of the normal fees.

The question arises as to why there are at all any charges being charged from companies on this juncture of freedom where we have crossed 75 years of our freedom. It could be understood that initially there was crunch of resources with Government of India and it has to mobilize funds

Anomalies in charges of Ministry of Corporate Affairs from companies – A serious concern for the small companies

wherever possible including charges from corporate.

The irony is that since beginning there are so many schemes being announced by Govt. of India for the reforms in corporate sectors including small companies, defunct companies, non active companies etc. but they forget to question the basic that why there should at all be any charges from companies/corporate who have to run there show by making there accounts properly only.

We are not talking of big companies who do not have to bother about any charges or compliance being professionally managed by a pool of staff.

Sometimes the charges even for in a small company where there are four directors and some how they could not meet the requirement of Annual requirement of updation of KYC and they were delayed by only one day and they had to pay Rs. 20000/- for updation of KYC of all the four directors otherwise they were not allowed to file or digitally sign any MCA forms putting them on the further loss of additional fees being charged on everyday basis. The amount of Rs. Is not a small amount for any small company and one thinks why I have chosen the business format of company and what I am gaining from the company a corporate structure except day to day headache of various compliances. Infact the companies which are functioning are not legally or businesswise convenient in corporate structure but since they were lured by name of company which looks very big and to become director of company which looks very very prestigious to a layman.

We may tell you here that at one point of time (upto 1985) the banks and financial institutions used to prefer there borrower being a company for the purpose of transparency but now they don't have any such liking and are ready to finance any form of business whether it be partnership or proprietorship.

STRIKING OF NAME OF COMPANY

In the process of striking off name of the

companies of sec 248(2) of Companies Act 2013, the requirement is that the company should not have any asset or liabilities and there balance sheet should be of NIL at the time of making application for striking off name duly certified by CA.

1. The fees being charged for filing form STK-2 IS Rs.10000/- which is 5 times of expenses of RS. 2000/- for formation of new company. Does it means that govt wants to discourage the striking off the names of the companies and encourage the formation of new companies like a good sales man where good things are shown on window and bad things kept in store.
2. The question arises when the company has made assets and liability nil and closed the bank account which is a pre condition for making application for striking off name the cash being part of the asset and I have no asset then where from I will pay Rs. 10000/- to Govt. of India for making application for striking off name
3. Does it means that it is a open secret that you make your balance sheet NIL pay Rs. 10000/- for your own pocket since the company does not have any cash balance then how our Honorable Finance Minster would like to allow this expense of RS.10000/- to which assesses under which section of income tax act.
4. No one has so far in our knowledge ever tried to look the companies act from the prospective of very very small companies. Either the format of the corporate should be made so high that all the fees and additional charges being charged by GOI at present are justified and small people with Turnover of less than Rs. 100 cr should not be allowed to form a company.

आज़ादी



CA Deepak Nandwana

आज़ादी किनारो पर थी
हम गहराइयाँ ढूँढ़ते रहे |
अपनो में हम अपने ढूँढ़ते रहे
खोती रही ज़िन्दगी
हम लम्हे तलाशते रहे |

क्या आज़ादी बिन मोल मिली
क्यों सपने बेमोल हुए
क्या कीमत उन बलिदानों की
जो सपने पीछे छोड़ गए |

आज़ादी एक शब्द हुआ
तेरे मेरे का रीत हुआ |
गुरुर अपने अपने हुए
मिट्टी मिट्टी में फर्क हुआ |

रंग बदले वेश बदला
हर चौखट अवशेष बदला |
आज़ाद मन की कल्पना
संघर्ष हर पल प्रेरणा |

आज़ादी अब कहा आज़ाद है
कैद में हर एक सांस है |
जीवन सरल सहज एक डोर
जो माने खुशियां हर ओर |

जीते हैं सपने हर एक आँख में
मधुर संगीत हर जीवन राग में |
आज़ाद हर एक सांस रहे
मन में जब विश्वास रहे |

मिट्टी का ना रंग बदल
लम्हों में हर दौर बदल |
आजादी की कीमत है
एक नहीं, सबकी एक इसकी फितरत
है |

ACTIVITIES BY JAIPUR BRANCH

ONE DAY TRAINING PROGRAMME FOR PEER REVIEWERS



Date : 5-8-2022 **Organised by:** Peer Review Board, ICAI **Speakers :** CA R A Sharma, CA Vimal Chopra, CA Shailesh Mantri, CA Bhupendra Mantri, CA Anil Yadav

BRAINSTORMING SESSION ON "DESIGN YOUR CAREER PATH" AND FELICITATION OF NEWLY QUALIFIED CHARTERED ACCOUNTANTS



Date : 6-8-2022 **Speakers :** Mr. Anshul Bhargava, Aavas Finance Ltd.; Ms. Shilpi Mookim, Genpact India Pvt Ltd.; Mr. Vivek Tripathi, AU Small Finance Bank; CA Abhishek Maroo & CA Saurabh Agarwal, NAV Back Office **Venue :** Jai Club (Prime)

ACTIVITIES BY JAIPUR BRANCH

ORIENTATION PROGRAM



Date : 7-8-2022 Venue : Hotel Royal Orchid

VIRTUAL MEETING ON TAX AUDIT & OTHER RELATED MATTERS



Date : 9-8-2022 Speaker : CA. Mukesh Khandelwal

ACTIVITIES BY JAIPUR BRANCH

CA FAMILY PICNIC



Date : 14-8-2022 Venue : Shubhashish Geeta, Ajmer Road, Jaipur

INDEPENDENCE DAY CELEBRATION



Date : 15-8-2022

Chief Guest : Shri Mahendra Kumar Parakh, IAS, Commissioner and Joint Secretary, CSR

ACTIVITIES BY JAIPUR BRANCH

CA STUDENT PICNIC



Date : 15-8-2022 **Venue :** New Hawaii Jahaj Water Park & Heritage Resort

WOMEN CONFERENCE “विदुषी - EMPOWERED TO EXCELLENCE”



Date : 20-8-2022 **Chief Guest :** Smt. Vasundhara Raje, Former Chief Minister, Rajasthan

Speakers : CA. Priti Savla, Vice-Chairperson, WMEC, CCM-ICAI

Dr. Lalita Kanoja, Dr. Shivi Kataria, CA Purva Sharma, CA Rupal Kumbhat,

CA Neha Bhandari & CA Praneti Agarwal **Venue :** Hotel Hilton, Jaipur

ACTIVITIES BY JAIPUR BRANCH

ANALYSIS OF REVISED GUIDANCE NOTE ON TAX AUDIT



Date : 26-8-2022 Speakers : CA Rohan Sogani & CA Chirag Jain

CAREER COUNSELING



Date : 27-8-2022 Counsellor : CA Akhil Pachori School : St. Edmund's School

Jaipur Branch

#ICAI_in_news



जब राजस्थान की राजनीति में आई तब भी मेरे सामने चुनौतियां कम न थीं, अब भी हैं : राजे

नारी संकल्प लेती है तो पहाड़ों को भी रख देती है हिला कर

जयपुर, (ब्यूरो): पूर्व मुख्यमंत्री व भाजपा की राष्ट्रीय उपाध्यक्ष वसुंधरा राजे ने कहा कि जब नारी संकल्प लेती है तो पहाड़ों को भी हिला कर रख देती है। मैं जब राजस्थान की राजनीति में आई तब भी मेरे सामने चुनौतियां कम न थीं, आज भी हैं। यदि मैं डर जाती तो नैक निपटो की राह पर अगे बढ़ नहीं पाती। महिलाओं की अबादी देश में करीब 70 करोड़ और प्रदेश में लगभग 4 करोड़ है। जब हम सब महिलाएं संगठित होंगी तो हमारी राह के कोई खड़ा भी रह जायेगा। राजे इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की महिला शाखा की ओर से आयोजित विदुषी कार्यक्रम में बतौर मुख्य अतिथि बोल रही थीं। कार्यक्रम

नारी शक्ति के बिना राष्ट्र विकसित नहीं

राज ने कहा कि जिस तरह कोई भी पक्षी एक पंख से आरम्भ करती उड़ान भरती है, उसी प्रकार कोई भी राष्ट्र विकास की राह पर चलने के लिए नारी शक्ति के बिना विकसित नहीं हो सकता। उन्होंने महिलाओं को आह्वान किया कि उन्हें जानी और आगे बढ़ो, सरकारों की गलतियाँ पढ़ो, सोचो रणनीति को कुछ नहीं होगा, कुलीनता छोड़ो है तो इतिहास गढ़ो।

विश्वास रखते हैं। इसीलिए वे अपनी आवाज देना की प्रवृत्ति कायम कर चुकी हैं।

रिव्यू प्रोग्राम में हुए शामिल



बेधड़क, जयपुर। सीए इंस्टीट्यूट की जयपुर ब्रांच की ओर से पीअर रिव्यू समिति की तत्वाधान में एक दिवसीय प्रोग्राम का आयोजन किया गया, जिसमें जयपुर के सीए मैबर्स ने हिस्सा लिया। शाखा चेयरमैन सीए कुलदीप गुप्ता व सचिव सीए रुचि गुप्ता ने बताया कि कार्यक्रम में रीजनल काउंसिल मैबर्स सीए आकाश बरगोती, शाखा समिति सदस्य सीए अंकुर गुप्ता, सीए विष्णु अग्रवाल, सीए विकास यादव, सीए नवीन शर्मा सहित 70 मैबर्स ने हिस्सा लिया। प्रोफेशनल विकास के लिए व प्रेक्टिस यूनिट की कार्य गुणवत्ता आंतरिक कंट्रोल आदि मुद्दों पर चर्चा के लिए सेमिनार का आयोजन किया गया।

एक दिवसीय पीअर रिव्यू कार्यक्रम आयोजित



जयपुर, (ब्यूरो): सीए इंस्टीट्यूट की जयपुर ब्रांच की ओर से 5 अगस्त को पीअर रिव्यू समिति की ओर से एक दिवसीय कार्यक्रम का आयोजन किया गया, जिसमें राजस्थान के सीए सदस्यों ने बड़ चढ़ कर हिस्सा लिया। शाखा चेयरमैन सीए कुलदीप गुप्ता एवं सचिव सीए रुचि गुप्ता ने बताया कि प्रोफेशनल विकास के लिए एवं प्रेक्टिस यूनिट की कार्य गुणवत्ता, आंतरिक कंट्रोल आदि महत्वपूर्ण मुद्दों पर सीए सदस्यों का ज्ञान वर्धन करने के उद्देश्य से एक दिवसीय सेमिनार का आयोजन किया गया, जिसमें सीए आरए शर्मा, सीए विमल चौपड़ा, सीए शैलेश मंत्री, सीए भूपेंद्र मंत्री एवं सीए अनिल कुमार यादव कार्यक्रम में वक्ता रहे। कार्यक्रम में रीजनल काउंसिल मैबर सीए आकाश बरगोती, शाखा समिति सदस्य सीए अंकुर गुप्ता, सीए विष्णु अग्रवाल, सीए विकास यादव, सीए नवीन शर्मा सहित 70 सीए सदस्यों ने भाग लिया। कार्यक्रम में पीअर रिव्यू समिति के वाईस चेयरमैन सीए अनुज गोयल भी उपस्थित रहे और समिति की गतिविधियों के बारे में अवगत कराया।

राजनीति में आई तो चुनौतियां बहुत थीं, आज भी हैं : राजे

कहा-जब नारी साधना के साथ संकल्प लेती है तो पहाड़ों को भी हिला देती है

जयपुर, 20 अगस्त (ब्यूरो): पूर्व मुख्यमंत्री व भाजपा की राष्ट्रीय उपाध्यक्ष वसुंधरा राजे ने कहा है कि जब नारी साधना के साथ संकल्प लेती है तो पहाड़ों को भी हिला कर रख देती है। मैं जब राजस्थान की राजनीति में आई तब मेरे सामने भी चुनौतियां कम न थीं। आज भी हैं। यदि मैं डर जाती तो नैक निपटो की राह पर अगे बढ़ ही नहीं पाती। श्रीमती राजे इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की महिला शाखा द्वारा आयोजित 'विदुषी' कार्यक्रम में मुख्य अतिथि पद से बोल रही थीं। उन्होंने कहा कि महिलाओं को आबादी देश में करीब 70 करोड़ और प्रदेश में लगभग 4 करोड़ है। जब हम सब महिलाएं संगठित होंगी तो हमारी राह के कोई खड़ा भी रह जायेगा। हमारी आबादी किसी भी परिवर्तन के लिए कम नहीं है, लेकिन हमें अपनी ताकत का अंदाजा नहीं होनी है। उन्होंने कहा कि प्रधानमंत्री नरेंद्र मोदी ने भी स्थायीता दिवस पर जो



जयपुर: पूर्व मुख्यमंत्री वसुंधरा राजे को गुलदस्ता भेंट करते हुए।

सम्बोधन दिया उसमें कहा है कि हर क्षेत्र में बढ़ती भूमिका के बावजूद अब भी महिलाओं की कमतर समझा जाता है। पिछले 75 वर्षों में महिलाओं ने जितना योगदान दिया है, वे आज के 25 वर्षों में उससे कई गुना ज्यादा योगदान करने वाली हैं। राजे ने कहा कि प्रधानमंत्री को यह सोच दर्शाती है कि वे महिलाओं को अवसर देने में विश्वास रखते हैं। इसीलिए श्रीमती दीपदी मुर्मू आज देश की प्रथम नागरिक हैं। उन्होंने कहा कि जिस तरह कोई भी पक्षी एक पंख से उड़ान भरती है, उसी प्रकार कोई भी राष्ट्र विकास की राह पर चलने के लिए नारी शक्ति के सहयोग के पूर्ण

विकसित नहीं हो सकता।

चार्टर्ड अकाउंटेंट का किया सम्मान



सिटी रिपोर्टर। सीए इंस्टीट्यूट, जयपुर की ओर से जय क्लब में मई 2022 बैच में सीए फाइनल पास कर सीए बनने वाले करीब 350 चार्टर्ड अकाउंटेंट को सर्टिफिकेट एवं मोमेंटो देकर सम्मानित किया गया। मुख्य अतिथि एनएवी के सीए अनिल अग्रवाल ने सर्विस सेक्टर में सीए

के लिए अवसर एवं चुनौतियों के बारे में जानकारी दी। उन्होंने कहा कि सीए के लिए अवसरों की भरमार है, बशर्ते वे समर्पण के साथ काम करें। इस अवसर पर सीए अभिषेक मारू, सीनियर वाइस प्रेसिडेंट एवं सीए सौरभ अग्रवाल समेत अन्य वक्ताओं ने भी सभा को संबोधित किया।

VIDUSHI EVENT@ ICAI JPR

Raje speaks of empowering 'Aadhi aabadi'

Lunesh Tiwari

Jaipur: Former Raj CM and BJP's National Vice President Vasundhara Raje on Saturday said that if women unite, the hurdles in their path will automatically be removed. She said that no nation can be fully developed without women's power. Raje was addressing a programme titled 'Vidushi', organised by ICAI. She said, "The population of women in the



Vasundhara Raje addressing the gathering in Jaipur on Saturday. —PHOTO BY SANTOSH SHARMA

country is about 70 crore and about 4 crore in the state. When all of us women are united,

then the hurdles in our path will be automatically removed." The former CM said

that when she came into the politics of Rajasthan, the challenges in front of her were no less.

There are 4 crore women in Rajasthan, if all of us are united, then the hurdles in our path will be automatically removed.

—Vasundhara Raje, BJP National Vice President

She cited the example of President Murmu saying that she has struggled so much in her life.

न्यू सीए को इंटरव्यू में बैठने के दिए टिप्स ओरिएंटेशन प्रोग्राम में 783 नए सीए ने लिया हिस्सा



बेधड़क। जयपुर

भारतीय सीए संस्थान की कमेटी फॉर मैबर्स इन इंटरव्यू एंड बिजनेस की ओर से आयोजित किए जा रहे कैरस प्लेसमेंट की कड़ी में ओरिएंटेशन प्रोग्राम हुआ। चौफ गेस्ट राफेरा जैन, सेंटर काउंसिल मैबर्स थे। कार्यक्रम में 783 नए सीए मैबर्स रजिस्टर्ड थे। इसमें से 330 नए सीए मैबर्स जयपुर से थे। सीए प्रकाश शर्मा ने बताया कि 4 कार्यक्रम में 2022 में परीक्षाएं पास करने वाले स्टूडेंट्स शामिल थे। उद्घाटन में सीए रोहित रुवाटिया अग्रवाल, सीए प्रकाश शर्मा, सीए अनुज गोयल और केंद्रीय कार्यकारी मैबर्स मौजूद थे। सेशन की सीए रजत जैन, सुनील केशवानी, सीए पवन भाटिया व अनुज जैन ने संबोधित किया। सभी ने नए मैबर्स के प्लेसमेंट होने की पूरी संभावना जाहिर की। सेशन में न्यू सीए को इंटरव्यू में बैठने के टिप्स दिए। सीए रोहित रुवाटिया अग्रवाल ने बताया, पिछले कैरस प्लेसमेंट में 11 लाख का निमिष व 36 लाख का मैगीमम पैकेज था।