



The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)  
Anand Branch of WIRC & Anand WICASA  
E Newsletter: November 2023

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E - News Letter  
November - 2023



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The ICAI

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

## ICAI The Pillar of Economic Growth

**75 Years of Trust and Service to the Nation**

**About ICAI**

- ▶ Founded in 1949 by an Act of Parliament
- ▶ Largest Accountancy Body of the world
- ▶ Over 12 Lakh Members & Students
- ▶ 5 Regional Councils and 168 Branches
- ▶ 80 Overseas Offices Spread Across 47 Countries

**ICAI- The Pillar of Economic Growth**

- Developed 16 Social Audit Standards (SAS 100 to 1600) aligned with SDGs
- First Accounting Body in the World to release the detailed Forensic Accounting and Investigation Standards (FAIS)
- ICAI as a Prime Partner for B20 – Part of ESG Action Council
- Launched a New Scheme of Education and Training in line with International Education Standards and NEP 2020
- Founded The Institute of Social Auditors of India (ISAI)
- Leading the Development of Sustainability Reporting Ecosystem
- Supporting Implementation of Government Schemes & Reforms
- MoUs with Govt. Bodies for Capacity Building and Developing Co-operation
- Robust Regulator – Stringent Disciplinary Mechanism
- Empowering MSMEs and Start-up Ecosystem
- Strengthening Global Collaborations - 16 MoUs and 8 MRAs with leading Accounting Bodies of the World
- Financial & Tax Literacy Drive - Educating Masses about the basics of Taxation, Insurance, Banking and other areas of Finance
- Continuing Professional Development of Members
- Unique Document Identification Numbers (UDINs) for practising CAs - More than 50 million UDINs generated till June 2023

Follow us on:

Visit [www.icai.org](http://www.icai.org)



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## From The Desk of Chairperson

Namaste...!!!

Greetings to one and all. I am glad to share with you all the activities and events organized by Anand branch of WIRC of ICAI & Anand WICASA during the month of October 2023.

We opened the month with an Awareness Program on TDS under Income Tax jointly with Income Tax Dept., Anand & Vithal Udyog Nagar Industries Association, Vithal Udyognagar, Anand. I am thankful to Shri J B Makhija - Income Tax Officer (TDS) & Chief Guest for gracing the event and delivering Key Note address and learned faculty Shri Nilesh Shah for sharing valuable inputs with our members. I am also thankful to Office bearers of Vithal Udyog Nagar Industries Association, Vithal Udyognagar, Anand and team members of Income Tax Dept., TDS Ward, Anand and participants for making this event a huge success.

Then we had a half day seminar on GST Notices - Correspondences & Responses. I express deep sense of gratitude to our learned faculty CA Jigar Parikh for an interactive and knowledge packed session.

This was followed up by Internal Audit Symposium - Virtual Series on Internal audit organized by WIRC of ICAI jointly with Anand and other branched of WIRC of ICAI. I express sense of gratitude to CA Chintan Patel, RCM WIRC of ICAI for the opportunity to join above event.

The we had a career counselling session at Anand High School, Anand.

I congratulate and convey best wished to my dear friend and immediate past chairman of Anand branch of WIRC of ICAI - CA Hiral Prajapati for being appointed as member on Advisory board of Sardar Patel Startup & Entrepreneurship Council - A section 8 company of Sardar Patel University, Vallabh Vidyanagar Anand, Gujarat.



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On upcoming events front we have ज्ञानोदय - Half Day Seminar organized by WIRC of ICAI & hosted by Anand branch of WIRC of ICAI on topics of Business Valuations & AS & SA. This will be followed up by Diwali Get together.

The biggest event for Accountants - Global Professional Accountants Convention will be held in November 2023 and I am sure that you have made necessary reservations for the same. I look forward to meet delegates at the GLOPAC.

This issue of our e-newsletter covers important updates including publications of our Institute i.e. The ICAI, on technical front - due date calendar, circulars / notifications / press release issued by CBIC/CBDT, glimpses of events by Anand branch and Anand WICASA and media coverage and our upcoming events.



With warm regards

CA Ketan Samdani - Chairman

Anand branch of WIRC of ICAI



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## Get in Touch with Anand ICAI & Participate in Activities

**Get Connected with Branch:** Any CA Member or CA Student desirous of connecting with us can get connected with either of below modes:

- To Join CA Members Whats App Group:  
<https://chat.whatsapp.com/EINPUUax3E31QQ28WuSFFV>
- To Join CA Students Whats App Group:  
<https://chat.whatsapp.com/BrVGKtpLe76J1OUQVT6WNk>
- To Join CA Foundation Students Whats App Group:  
<https://chat.whatsapp.com/EklwOwr1hw4IC7f4qE49AM>
- To Join CA Intermediate Students Whats App Group:  
<https://chat.whatsapp.com/GtXLTZNIUFCEzRRubMMVyC>
- To Join CA Final Students Whats App Group:  
<https://chat.whatsapp.com/CiZZaaVSmBo3MppfN2UEia>

**Invitation to share ideas:** We would like to invite your inputs and involvement to organize various activities for the benefit of the members and students of branch as well as the society as a whole. Even a small suggestion or initiative from your side can make a huge difference. Your inputs are welcome irrespective of its nature or relevance directly to our field but it should add some value to the society as a whole. Please come forward and let us try to do something for the betterment of profession together.



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**Team Anand ICAI - 2023-24**

**ANAND BRANCH OF WIRC OF ICAI**

## Managing Committee

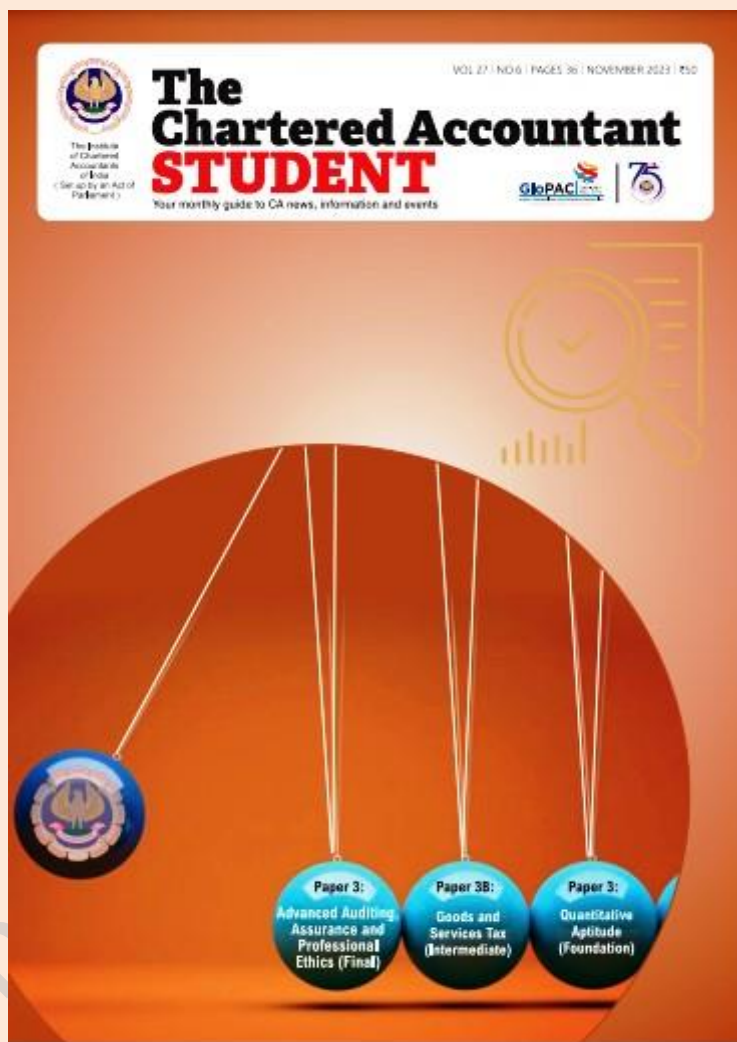
 <b>CA. Ketan Samdani</b> Chairperson	 <b>RCM CA. Vikash Jain</b> Branch Nominee	
 <b>CA. Hiren Patel</b> Vice - Chairperson WICASA Chairpeson	 <b>CA. Ronak Goyal</b> Secretary	 <b>CA. Harshit Desai</b> Treasurer
 <b>CA. Jagrut Shah</b> Committee Member	 <b>CA. Hiral Prajapati</b> Immediate Past Chairperson & Committee Member	





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Updates from The ICAI - CA Student Journal - Sept. 2023 issue



Link to access above journal is:

<https://resource.cdn.icai.org/76824studentjournal-nov2023.pdf>



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## Updates from The ICAI -Utilities by CAQ on Engagement letters

The poster features the ICAI logo and the text 'The Institute of Chartered Accountants of India (Set up by an Act of Parliament)'. It also includes logos for G20 India 2023, GloPAC, and CAQ. The main title is 'EXCEL UTILITY ON ENGAGEMENT LETTERS'. A list of features includes: Generates multiple Engagement Letters (ELs) on single click, Facilitates standardised EL preparation, Covers all aspects in a comprehensive format, Easy to customise EL Templates (Word file), Maintains a centralised list of assurance clients, and Beneficial for Peer Review Process. Below this, it states 'ELs can be generated for Audit related to:' followed by buttons for 'Form No. 3CA', 'Form No. 3CB', 'Listed Entities', 'Unlisted Entities with IFC', and 'Unlisted Entities without IFC'. A section titled 'Users of Utility as an Auditor' lists 'Individuals', 'Proprietorship Firms', and 'Partnership Firms/LLPs'. At the bottom, it provides a link to visit the website and a QR code to download the Google form.

**EXCEL UTILITY  
ON  
ENGAGEMENT LETTERS**

- Generates multiple Engagement Letters (ELs) on single click
- Facilitates standardised EL preparation
- Covers all aspects in a comprehensive format
- Easy to customise EL Templates (Word file)
- Maintains a centralised list of assurance clients
- Beneficial for Peer Review Process

ELs can be generated for Audit related to:

Form No. 3CA    Form No. 3CB    Listed Entities

Unlisted Entities with IFC    Unlisted Entities without IFC

**Users of Utility as an Auditor**

Individuals

Proprietorship Firms

Partnership Firms/LLPs

Visit Us At:  
<https://www.icai.org/post/special-purpose-directorate-centre-for-audit-quality>  
caq@icai.in @caq\_icai

Google form link to download  
<https://forms.gle/iR5Qz8Y59n1C2qz98>

**Link to download utilities is:**

[https://docs.google.com/forms/d/e/1FAIpQLSfU8M6DfoLKM70fd2Pz9ktdqGkya1M\\_EKb5M7j-DFaRQ4uPUA/viewform](https://docs.google.com/forms/d/e/1FAIpQLSfU8M6DfoLKM70fd2Pz9ktdqGkya1M_EKb5M7j-DFaRQ4uPUA/viewform)





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Updates from The ICAI - ICAI Commerce Olympiad 2023

**ICAI COMMERCE OLYMPIAD 2023**

Organized by:  
COMMITTEE ON CAREER COUNSELLING OF ICAI

**NO FEES**

**TEST DATE**  
3<sup>rd</sup> December, 2023

**Last Date for Registration**  
27<sup>th</sup> Nov., 2023

Test Your Skills  
Ready for an Online Commerce Olympiad

Class	Subjects	Mode	Pattern	Max. Duration	No. of Questions	Max. Marks	Negative Marking
VIII, IX & X	<ul style="list-style-type: none"> <li>Social Studies</li> <li>Mathematics</li> <li>Business Awareness</li> <li>Aptitude</li> </ul>	Online	MCQ	60 Minutes	100	100	No
XI, XII & Graduation	<ul style="list-style-type: none"> <li>Business Studies</li> <li>Accountancy</li> <li>Economics</li> <li>Aptitude</li> </ul>						

**TIMINGS OF TEST**

Class	Time (IST)
VIII	10:00 AM to 11:00 AM
IX	11:30 AM to 12:30 PM
X	01:00 PM to 02:00 PM
XI	02:30 PM to 03:30 PM
XII	04:00 PM to 05:00 PM
Graduation	05:30 PM to 06:30 PM

**Prizes and Recognition**

Cash Awards to top 128 students of each class separately.

Certificates to other qualifying Students.

For details, please visit: <https://icaicommerceolympiad.in/>  
For further queries please write to [ccc.events@icai.in](mailto:ccc.events@icai.in) or call at Toll-Free 1800 202 8371  
Websites: [cgg.icai.org](http://cgg.icai.org) / [icai.org](http://icai.org)



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## Congratulating Member of Anand branch of WIRC of ICAI

Team Anand congratulates and conveys best wishes to CA Hiral Prajapati - Immediate Past Chairman and Committee Member of Anand branch for being appointed to Advisory board of Sardar Patel Startup & Entrepreneurship Council (A Section 8 Company of Sardar Patel University, Anand).





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## Important initiative of The ICAI - ICAI Call Sahayata

The poster features the ICAI logo at the top left, the G20 India 2023 logo at the top right, and the 75th anniversary logo. The main text is in a yellow box: "ICAI Call Sahayata\*", "99975 99975", "One Stop Support For Students, Members and other Stakeholders", and "9 a.m. to 9 p.m. from Monday to Saturday". Below this is a white box with "\*Beta Version Launched". The bottom section is dark blue with the ICAI logo and text: "SAHAYATA", "The Institute of Chartered Accountants of India", and "(Set up by an Act of Parliament)".

(Source: ICAI CA Journal)





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**Important initiative of The ICAI - Digital Learning Hub**

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 Regd. No. DL/IC/01/1190/2023-25, D. No. MH/MR/TECH-47/1/2022-25 License to post without preparation, WFP License No MR/Tech/WFP-133/DL/IC/2022-25. Printed at Mumbai Patrika Channel Sorting Office, Mumbai. Published on 1<sup>st</sup> of Every Month. Posting Date 01<sup>st</sup> - 06<sup>th</sup> of Every Month.

**ICAI Digital Learning Hub**

**Connect, Collaborate and Enrich your Knowledge & Professional Excellence**  
<https://learning.icai.org/>

**OUR STAKEHOLDERS**

- Members
- Students
- MRA/MOU/SAFA Members

ICAI Digital Learning Hub is an integrated Learning Management System (LMS) which brings a new knowledge ecosystem in a collaborative pedagogical model and with participatory learning to improve learner outcomes.

**Knowledge Repository for Professional & Academic Learning** | **Learning Content in Multiple Formats** | **Tailored to Suit Every Learner**

**What's new in the Digital Learning Hub...**

- Leaderboard feature showcasing credits achieved
- Badges to Members based on CPE Hours Earned
- Assessments to evaluate learning outcomes
- Communities to share Ideas
- Web Cast Channels for Professional Updates
- Virtual Coaching Classes Recorded Lectures for Students
- Course Access to Government Officials, Bank Officials, MRA/MOU/SAFA Members
- Skill India Courses for Non-Members

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**(Source: ICAI CA Journal)**



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## Important initiative of The ICAI - Individual Digital Identity

The banner features the ICAI logo and the text: "To create your new Digital Identity on '@mail.ca.in'". It also includes the slogan "I AM THE I IN ICAI" and "GLOBAL PROFESSIONAL DESTINATION FOR SUCCESS". Other text includes "DEDICATION", "PASSION", "DIGITAL IDENTITY", "POWER TO CHANGE", and "POWER". The website address "https://mail.ca.in" is provided at the bottom right.

Welcome to create your individual Digital Identity on <https://mail.ca.in> on the ICAI unique Domain ".ca.in" after your choice of name for members & Students. The features of the mail box are **30GB** storage space, Calender, planner, notes, G suite workspace with its Apps.

(Source: ICAI CA Journal)



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## Important initiative of The ICAI - Zoho Software for members



Committee for Members in Practice  
The Institute of Chartered Accountants of India (ICAI)  
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### Arrangement of Accounting Software for ICAI Members

A GST-compliant, unified digital financial platform to oversee your accounting, expense, and payroll functions

#### Zoho Books

- Automatic bank feeds
- Complete inventory tracking
- Recurring expenses and easy billing management
- 50+ insightful reports and advanced analytics

#### Zoho Expense

- Autoscan receipts in 10+ languages
- Automatic workflow approvals for expenses
- Dedicated audit trail report and effective expense auditing
- Sync expense data automatically with accounting software or Zoho Books

#### Zoho Payroll

- Automatic payroll calculations
- Straightforward statutory compliance (PF, ESI, IT, LWF, PT, Bonus)
- Collect professional tax accurately and prepare employees to file IT returns
- Automatic recording of payroll expenses and tax liabilities

Free of Cost for 3 years from the date of activation  
(Elite Plan for Accounting, Payroll upto 25 employees,  
Expenses upto 10 users)

For further details, visit <https://cmpbenefits.icai.org/>  
For any clarification, email at [cmp@icai.in](mailto:cmp@icai.in)





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## Circulars / Notifications issued by CBDT & CBIC

Circular / Notification No. & Brief Details	Issuing authority	Link of Circular
Notification No. 52/2023 – Central Tax - Seeks to make amendments (Fourth Amendment, 2023) to the CGST Rules, 2017	CBIC	<a href="https://taxinformation.cbic.gov.in/view-pdf/1009923/ENG/Notifications">https://taxinformation.cbic.gov.in/view-pdf/1009923/ENG/Notifications</a>
Circular No. 202/14/2023-Clarification relating to export of services – sub-clause (iv) of the Section 2 (6) of the IGST Act 2017	CBIC	<a href="https://taxinformation.cbic.gov.in/view-pdf/1003185/ENG/Circulars">https://taxinformation.cbic.gov.in/view-pdf/1003185/ENG/Circulars</a>
Circular No. 203/14/2023-Clarification regarding determination of place of supply in various cases	CBIC	<a href="https://taxinformation.cbic.gov.in/view-pdf/1003186/ENG/Circulars">https://taxinformation.cbic.gov.in/view-pdf/1003186/ENG/Circulars</a>
Circular No. 204/14/2023-Clarification on issues pertaining to taxability of personal guarantee and corporate guarantee in GST	CBIC	<a href="https://taxinformation.cbic.gov.in/view-pdf/1003187/ENG/Circulars">https://taxinformation.cbic.gov.in/view-pdf/1003187/ENG/Circulars</a>
Circular No. 205/14/2023-Clarification regarding GST rate on imitation zari thread or yarn based on the recommendation of the GST Council in its 52 <sup>nd</sup> meeting held on 7th October, 2023.	CBIC	<a href="https://taxinformation.cbic.gov.in/view-pdf/1003188/ENG/Circulars">https://taxinformation.cbic.gov.in/view-pdf/1003188/ENG/Circulars</a>
Circular No. 206/14/2023-Clarifications regarding applicability of GST on certain services.	CBIC	<a href="https://taxinformation.cbic.gov.in/view-pdf/1003189/ENG/Circulars">https://taxinformation.cbic.gov.in/view-pdf/1003189/ENG/Circulars</a>
Circular No. 19/2023: Condonation of delay under section 119(2)(b) of the Income-tax Act, 1961 in filing of Form No. 10-IC for Assessment Year 2021-22	CBDT	<a href="https://incometaxindia.gov.in/communications/circular/circular-no-19-2023.pdf">https://incometaxindia.gov.in/communications/circular/circular-no-19-2023.pdf</a>



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### Upcoming Statutory Due Dates - November 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7 Income Tax TCS/TDS Payment	8	9	10 GSTR 7 & GSTR 8	11 GSTR 1
12	13 GSTR 5 GSTR 6 & IFF	14	15 PF & ESIC Payment	16	17	18
19	20 GSTR 3B & GSTR 5A	21	22	23	24	25 PMT 06
26	27	28 MGT - 7	29	30 ITR 7 AY 2023-24		



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Glimpses of event - Awareness Program on TDS under Income Tax Act, 1961 -  
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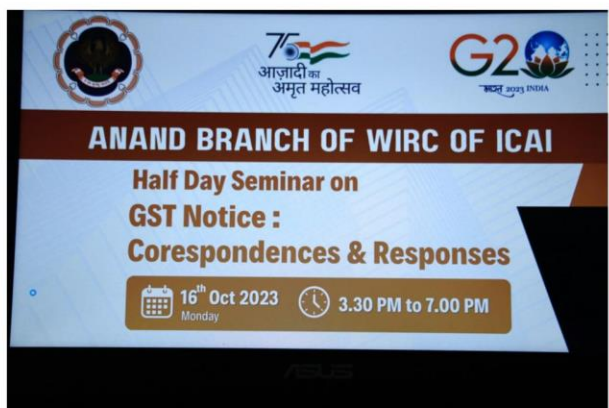






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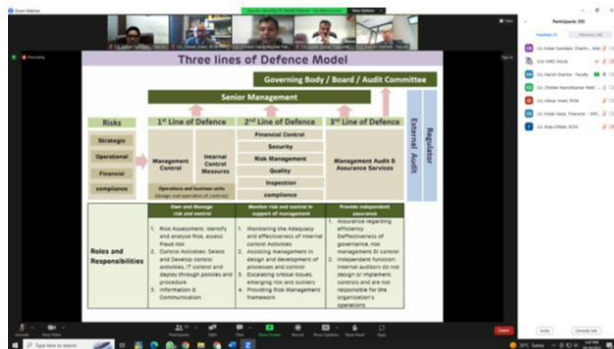
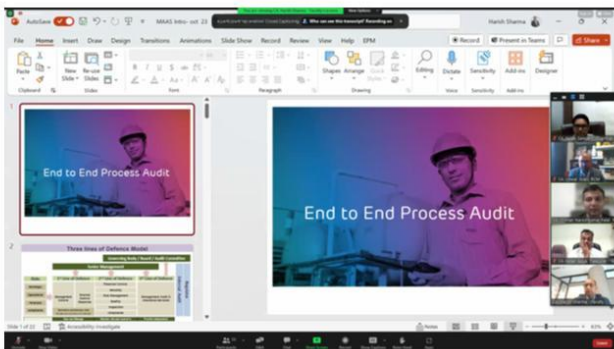
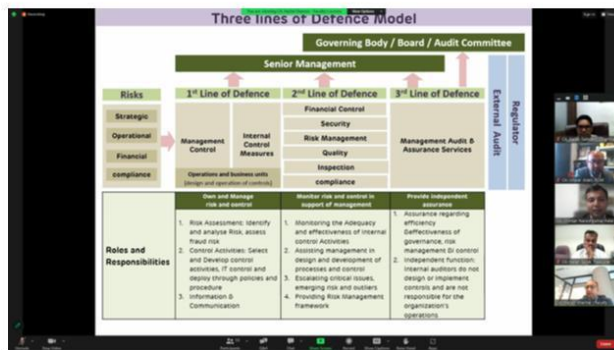
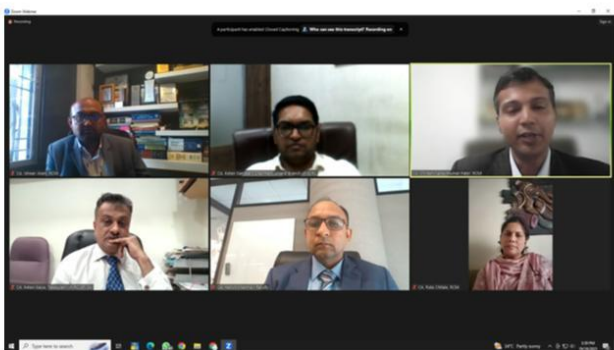
Glimpses of event - Half Day Seminar on GST Notice : Correspondences & Responses





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Glimpses of event - Internal Audit Symposium





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## Career Counselling Program - Anand High School



Partner

Building





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Media Coverage

## આણંદ : સી.એ. ઈન્સ્ટિટ્યૂટ તથા આવકવેરા વિભાગ દ્વારા કર જાગૃતિ કાર્યક્રમ



આણંદ, તા. ૮

આવકવેરમાં આવતા કર કપાતના નિયમોમાં સરકાર દ્વારા સમયાંતરે વિવિધ પ્રકારના સુધારા થતા હોય છે. સુધારાને સાચી રીતે સમજીને અમલ કરવા તથા તેનું પાલન માટે કરદાતાઓને મૂંઝવણ આવતી હોય છે. આ મૂંઝવણનો ઉકેલ થાય તથા કરદાતા દ્વારા કર કપાતના નિયમોનું પાલન થાય તે માટે આણંદ સીએ

ઈન્સ્ટિટ્યૂટ અને આવકવેરા વિભાગ (ટીડીએસ) અને વિ.યુ.નગર એસોસિએશન દ્વારા કર જાગૃતિ કાર્યક્રમનું આયોજન કરવામાં આવ્યું હતું.

આ કાર્યક્રમમાં વિઢલ ઉદ્યોગનગર ઈન્ડસ્ટ્રીઝ એસો.ના અધ્યક્ષ હેમલ પટેલે સૌને આવકાર્યા હતા. આણંદ સીએ ઈન્સ્ટિ.ના પ્રમુખ સીએ કેતન સમઢાનીએ સંબોધન કર્યું

હતું. જે.બી. મખીજા-મુખ્ય અતિથિ (કરવેરા અધિકારી-ટીડીએસ) દ્વારા ચાવીરૂપ સંબોધન કરવાનું આવ્યું હતું. નિષ્ણાંત તજજ્ઞ નિલેશ શાહ દ્વારા કર કપાત પર માર્ગદર્શનન તથા પ્રદીપ સોનારા - કર વેરા નિરીક્ષકે સૌનો આભાર વ્યક્ત કર્યો હતો. કાર્યક્રમનું સંચાલન આણંદ સીએ ઈન્સ્ટિ.ના સચિવ સીએ રોનક ગોયલ દ્વારા કરવામાં આવ્યું હતું.



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Anand Branch of WIRC & Anand WICASA  
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## Upcoming Event of Anand ICAI



# ज्ञानोदय

## HALF DAY CONFERENCE

Organised by : Western India Regional Council of India  
Hosted by : Anand Branch of WIRC of ICAI

 **04<sup>th</sup> Nov 2023**  
Saturday

 **02.30 PM to 07.15 PM**  
Followed by Dinner

 **4 CPE Hours**

 <b>03:00 PM – 05:00 PM</b>	<b>Documentations &amp; Precautions in compliance with AS &amp; SA</b>	<b>CA. Vishal Doshi, CCM-ICAI, Vadodara</b>
 <b>05:15 PM – 07:15 PM</b>	<b>Business Valuations in Current Scenario</b>	<b>CA. Shilpang Karia, Ahmedabad</b>

**2:30 PM to 3:00 PM : Registration & Tea | Followed by Dinner**

Scan QR or Visit <https://tinyurl.com/seminar1123>

**Registration Fees:**  
For CA Members ₹ 350 (Incl. GST) Per Member till 30-10-2023  
Thereafter, ₹ 450 (Incl. GST) Per Member | For Non Members ₹ 450 (Incl. GST)  
For Nadiad CPE Study Circle Members : Included in Annual registration fees for the year 2023.

**WIRC OF ICAI**

**CA. Arpit Kabra**  
Chairman

**CA Sourabh Ajmera**  
Secretary

**Team Anand**

**CA. Ketan Samdani**  
Chairman

**CA. Ronak Goyal**  
Secretary

**CA. Hiren Patel**  
VC & WICASA Chairman

 **Aquenos Restaurant, Uttarsanda Road, Nadiad, Gujarat – 387001**



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