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VASAI BRANCH OF WIRC NEWSLETTER

August 2019



CHAIRMAN'S COMMUNICATION

Today Chartered Accountants stand for high degree of reliability, integrity, values and financial discipline. With the criticality of their functions towards stable financial system and strong economy at large, I must say, they have so far played a stellar role in the rise of our economy. ICAI has ensured the mandatory presence of a high degree of integrity and accountability in all its members, by constantly educating and inspiring them towards professional excellence.

As anticipated, CA Students' Conference 2019 was another success. It was informative, knowledge rich and well received by our students.

Thank you to WICASA team, WICASA Chairman CA. Lokesh Kothari and

to all who volunteered their time and energy to make it another fantastic Vasai Branch event. I extend my gratitude to the Chairperson and Vice-Chairman, Board of Studies ICAI, CA. Kemisha Soni and CA. Durgesh Kabra for bestowing us with this opportunity and helping in creating a conference of this scale and magnitude. The theme of the conference was "Path for Success-Learn, Adapt and Accelerate".

CA. Amarjit Chopra (Past President, ICAI) was the Chief Guest for the conference. Over all the conference was a grand success and was successful in achieving its desired objectives. Galaxies of Session Chairmen who graced the event are CA. Durgesh Kabra (Vice Chairman, BOS), CA. Jayesh Kala (WICASA Chairman), CA. Vishnu Agarwal (Past Chairman, WIRC of ICAI), CA Anil Bhandari (CCM), CA. Sarika Jain, IRS, CA. Virag Shah, CA. Rohit Agarwal, CA. Nandan Savnal CA. Gopal Kedi & CA. Yagnesh Desai.

Branch also successfully completed Seminar on MSME & Seminar on Excel.

Forthcoming Events

Certificate Course on Concurrent Audit of Banks schedule in the month of Nov 2019. For details & registration visit - https://icai.org/post.html?post_id=8236

10th International Residential Refresher Course (IRRC) at BAKU from 10th to 14th October 2019.

Seminar on Internal Audit on 25th Oct 2019

For the benefit of Students, Branch organizes Mock Test for Foundation/Intermediate & Final for November 2019 exams.

Result of CA Final (Existing and Revised Scheme) Examination held in May/June 2019 and Foundation Examination and Common Proficiency Test (CPT) held in June 2019 have been declared. I congratulate all successful candidates, including the rank-holders. However, I would like to convey to all candidates who could not qualify despite their hard work, to plan and study efficiently and work harder, which will eventually help them in achieving success.

Before I conclude—let me wish all of you a very happy *Independence Day*. I would also like to wish all of you for *Id-ul-Zuha (Bakrid or Eid-ul-Adha)*, *Raksha Bandhan*, *Parsi New Year (Nauraj)*, and *Janmashtami* which fall in the month of August.

Shaheed Bhagat Singh had said: "Revolution is an inalienable right of mankind. Freedom is an imperishable birthright of all. Labour is the real sustainer of society..." Let us embrace and celebrate the idea of independence forever.

CA. Xavier Rajan

Chairman – Vasai Branch of WIRC

MANAGING COMMITTEE

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

EDITORIAL BOARD

CA. Xavier Rajan Chairman	9371720027
CA. Abhishek Tiwari Committee Member	9029326651

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August 2019

Seminar on Union Budget 2019 – 20 held on 5th July 2019 at Branch Premises, Bhayander (West)



SPEAKER



CA. Lalit Munoyat



CA. Unmesh Narvekar

(L-R): CA. Amit Agarwal (Secretary - Vasai Branch of WIRC), CA. Sorabh Agrawal (Treasurer- Vasai Branch of WIRC), CA. Xavier Rajan (Chairman - Vasai Branch of WIRC), CA. Lalit Munoyat (Speaker), CA. Vijendra Jain (Committee Member - Vasai Branch of WIRC) & CA. Unmesh Narvekar (Speaker) at the inaugural session

Seminar on Excel held on 7th July 2019 at Branch Premises, Bhayander (West)



(L-R): CA. Sorabh Agrawal (Treasurer- Vasai Branch of WIRC), CA. Vimal Agarwal (RCM & Branch Nominee), Dr. Nipun Shah (Speaker) & CA. Xavier Rajan (Chairman - Vasai Branch of WIRC) at dais



CA. Xavier Rajan (Chairman - Vasai Branch of WIRC) presenting sapling to Dr. Nipun Shah (Speaker)

Seminar on MSME held on 14th July 2019 at Branch Premises, Bhayander (West)



(L-R): CA. Abhishek Tiwari (Committee Member - Vasai Branch of WIRC), CA. Xavier Rajan (Chairman - Vasai Branch of WIRC), CA. G B Modi (Speaker), CA. Vimal Agarwal (RCM & Branch Nominee) & CA. Amit Agarwal (Secretary - Vasai Branch of WIRC) at the dais



CA. Pramod Dhamankar (Past Chairman, Vasai Branch of WIRC) presenting memento to CA. G B Modi (Speaker)



CA. G B Modi

**FORTHCOMING PROGRAMMES FOR MEMBERS**

Date	Seminar on	Timings	Venue	Speakers	Coordinator	Fees	CPE
25th August 2019	5th Event of Vasai Branch Ki pathshala - Internal Audit	11.00 am to 2.00 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Bhayander (West)	Eminent	CA. Amit Agarwal 9821374485 CA. Lokesh Kothari 8108484120 CA. Sumeet Doshi 9869525956	Free for Members registered in Vasai Branch Ki Pathshala & Rs. 300 for others	3 Hrs
2nd to 17th Nov 2019 (Every Sat & Sun)	Certificate Course on Concurrent Audit of Banks	9.30 am to 5.30 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Bhayander (West)	Eminent	CA. Ankit Rathi 9029059911 CA. Amit Agarwal 9821374485 CA. Sorabh Agrawal 9930357066	Rs. 10,000 (Members born on or after 01.01.1989) & Rs. 12,750 (Members born before 01.01.1989)	30 Hrs

FORTHCOMING PROGRAMMES FOR STUDENTS

Date	Seminar on	Timings	Venue	Speakers	Coordinator	Fees	CPE
25th August 2019	Seminar on Accounting for CA Foundation Students	10.00 am to 5.00 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Bhayander (West)	Prof. CA. Darshan Ojha	CA. Lokesh Kothari 8108484120	Rs. 100	5 Hrs
2nd to 23rd September 2019	Mock Test for Foundation/ Intermediate/Final for Nov 2019	2.00 pm to 5.00 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Bhayander (West)	–	CA. Lokesh Kothari 8108484120	Rs. 100 per paper	–

ANNOUNCEMENT

**Cut-off date for conversion from Earlier Scheme to Revised Scheme to appear in November, 2019
Intermediate Examinations – 7th September, 2019**

This is in continuation of our announcement dated 22nd July, 2019

The last date of conversion from Earlier Scheme to Revised Scheme to appear in Intermediate November, 2019 examinations was 27th August, 2019. Considering the hardship being faced by students in converting themselves, it has been decided by the Competent Authority that the last date of conversion is extended from 27th August, 2019 to 7th September, 2019 for appearing in November, 2019 Intermediate Examinations.

For conversion from Earlier Scheme to Intermediate Course of Revised Scheme of Education and Training, the students may visit Self Service Portal at www.icaai.org

Director, BOS



The Institute of Chartered Accountants of India (ICAI) ICAI Commerce Wizard-2019 A Talent Search Test

Organised By: Career Counselling Group (CCG), ICAI

For Details and Registration please visit the Exclusive Website for ICAI Commerce Wizard, 2019: icaicommercewizard.org

The Commerce Talent Search Test called as Commerce Wizard -2019 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.

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

Online Registration

Registration Fees : ₹100/- upto 24th December, 2019

After Due Date : ₹150/- 31st December, 2019

The Commerce Wizard will be conducted by means of in two levels i.e. Level I (Online) & Level II (Online) 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	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	0.25	100	
XI	100	1 Hrs 15 Min	(I) Business Studies (II) Accountancy (III) Economics (IV) Aptitude	Online	0.25	100	
XII	100	1 Hrs 15 Min	(I) Business Studies (II) Accountancy (III) Economics (IV) Aptitude	Online	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	0.25	100	

Date Timings for the aforesaid test :

Class/Levels of Exam and Date	Level-I (Online test) 5 th January, 2020 (Sunday)	Level-II Test : Online in the designated test centre 19 th January, 2020 (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
Class XI	11.45 AM to 1.00 PM	2. 11:45 am. to 1.00 pm. for Class XI
Class XII	2.00 PM to 3.15 PM	3. 2:00 pm. to 3:15 pm. for Class XII
Graduation-B.Com./BBA/BMS/Allied Subjects	4.15 PM to 5.30 PM	4. 4:15 pm. to 5:30 pm. for Class B.Com./BBA/BMS/Allied Subjects

Prizes for Participants

Level-I Test

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

Level-II Test

- 1st 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/-
- 2nd 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/-
- 3rd Rank will be awarded with Rs 25,000/- 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 awardees will at least awarded with the cash prize of Rs 750/-
- Top 200 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

Other Important Dates:

Award Ceremony: Award Ceremony will be held in February, 2020.

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

CA. Prasanna Kumar D.
Deputy Convener
Career Counselling Group (CCG), ICAI

CA. Nandkishore Chidamber Hegde
Convener
Career Counselling 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



The Institute of Chartered Accountants of India



10th International Residential Refresher Course (IRRC)

At "BAKU"

Organised by

Vasai Branch of WIRC of ICAI

Date:- Thursday 10th to Monday 14th October 2019

(4 Nights & 5 Days)

Venue:- Atlas Hotel – Standard Room (Hotel 5*)

**Limited 40
Seats Only**

Fees:-	
Per Adult	INR 63,000/- per person till 24th August 2019, thereafter Rs. 65,000/-
Infant (Visa + Flight)	INR 9,000/-

Above rate are inclusive of GST

Programme Chairman	CA. Xavier Rajan (Chairman – Vasai Branch of WIRC)	93717 20027
Programme Director	CA. Ankit Rath (Vice Chairman – Vasai Branch of WIRC)	90290 59911
Programme Co-Ordinator	CA. Pramod Dhamankar (Past Chairman – Vasai Branch of WIRC)	99871 55522
	CA. Nitesh Shah (Past Convenor – Bhayander CPE Study Circle)	98211 70150

How Amendment in Article 370 of the Constitution of India influences Income tax Act and GST Act



CA Namita Agrawal

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We are all familiar with the amendment in Article 370 of the Constitution of India and the significant changes it has brought to the geographical maps of India, the State of Jammu & Kashmir converted into the Union territory – Jammu & Kashmir and the Union Territory – Ladakh. Also with this amendment, 'Immovable Property' can be acquired by anyone in India. After amendment in Article 370, many rumours had been circulating across social media stating that "Now the Income tax Act and other Taxes like- Customs Act, GST Acts, etc. will now be applicable to State of Jammu & Kashmir".

But it is worthy to note that even prior to amendment in Article 370 of the Constitution of India, the Income tax Act, 1961 is extended to whole of India including the State of Jammu & Kashmir except with provisions of Chapter XXA – 'Acquisition of Immovable Properties in certain cases of Transfer to counteract evasion of Tax' prohibited by section 269S of the Income Tax Act, 1961. Due to amendment in Article 370 in line with Article 35A of the Constitution of India, Income tax Authorities can acquire/ confiscate the immovable property of a tax evader/ defaulter having permanent residents in the State of Jammu & Kashmir.

Also when we talk about GST Acts, at the commencement of Act before its implementation in July, 2017 it was not made applicable to the State of Jammu and Kashmir, but later vide a press release of CBEC dated 8.7.2017 the provisions of Central Goods and Service tax Act & Integrated Goods and Service tax Act been made applicable to the State of Jammu & Kashmir i.e. at the implementation stage.

Thus with the above analysis, in my view, the amendment in Article 370 of the Constitution of India has not change the applicability of Income Tax Act and GST Acts since it was already applicable to the State of Jammu & Kashmir as earlier with bits of change in Income Tax Act nomenclature as discussed above.





Kerala Flood Cess



CA. Dharmesh Tailor

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Kerala Finance Bill 2019 has introduced "Kerala Flood Cess" (Herein after called KFC) levied on all the Intra-state supply on which Kerala GST is applicable. The purpose of levy of Cess is to collect the funds for the purpose of providing construction, rehabilitation and compensation needs which has arisen

due to massive flood occurred in Kerala in the month of August 2018. The KFC shall be levied and collected for a period of 2 years.

How does it Impacts a business?

1. This is a new levy and therefore suitable changes in Accounting and invoicing software shall require.
2. This may impact the Product pricing and therefore impact the rate structure in forward supply chain.
3. This may lead to change in terms of contracts both existing and future contracts.
4. There is no refund mechanism provided and therefore proper staff training shall require.

Applicability of Kerala Flood Cess

No Cess shall be levied on followings;

1. A Composite Dealer
2. Goods or services exempted by way of notification issued under section 11
3. Supply of goods or services by a registered person to another registered person i.e. B2B to B2B
4. Inter-state Supply

How Much?

KFC to be levied at a value as determined under section 15 of Kerala Goods and service Tax Act 2017. This means that the KFC shall apply at same value on which GST rate is applied.

Rate of KFC

Sr. No.	Description of Goods or Services or Both	Rate of Cess
1	Supply of Goods where KSGST tax rate is fixed at 0.125 %	NIL
2	Supply of Goods where KSGST tax rate is fixed at 1.5 %	0.25%
3	Supply of Goods where KSGST tax rate is fixed at 2.5 %	NIL
4	Supply of Service where KSGST tax rate is fixed at 2.5 %	1%
5	Supply of Goods or Service or Both where KSGST tax rate is fixed at 6%, 9% and 14%	1%

Whether KFC applied on payment to be made under RCM?

Ans: As per Clause 14(1) of Finance Bill, KFC shall be levied on all Intra-state supply of goods or services or both made by a taxable person as provided for in Section 9 of Kerala Goods and Service Tax Act 2017. Further, a Kerala Flood Cess rule 2019 provides that KFC shall be levied on all intra-state supply made by B2B to B2C. Therefore, it appears that the KFC is levied only when supply is made by B2B to B2C.

Section 9(3) of KSGST Act 2017 provides for payment of GST by recipient under RCM method. However, there cannot be a scenario of supply of services by B2B to B2C on which RCM is applied as per following table and therefore the levy of KFC on RCM is ruled out.

Supplier	Recipient	Remarks	Supply
Registered	Unregistered	Recipient is liable to take registration and make GST Payment under RCM	B2B to B2B
Unregistered	Unregistered		B2C to B2B
Registered	Registered	RCM to be paid by recipient	B2B to B2B

Section 9(4) is suspended and again it is a transaction by B2C to B2B and therefore KFC under RCM will not apply.

How to do?

1. KFC to be charged Separately on Invoice
2. File Monthly return in Form No. KFC-A
3. Return to be filed on or before the due date of return GSTR 3B
4. Return shall be filed on portal www.keralataxes.gov.in. A registered person will have to create a log-in Id and password separately.
5. E-Payment to be made along with the return.
6. The value furnished in for KFC-A should reconcile with details furnished in form GSTR-1
7. There is not refund provision provided in the rules

Eligibility for ITC?

KFC is applicable on supply from B2B to B2C. Since the tax is consumed at B2C, the credit of ITC by B2C is ruled out.

Some Issues

1. Whether KFC would be applicable on Advance receipt?
2. What if goods are returned by customer and credit note is issued?
3. What if bill is cancelled post supply due to non-payment?





DIRECT TAXES - Law Update



CA. Haresh P. Kenia

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□ SECTION 197A OF THE INCOME-TAX ACT, 1961 READ WITH RULE 29C OF THE INCOME TAX RULES, 1962 - DEDUCTION OF TAX AT SOURCE - NO DEDUCTION IN CERTAIN CASES - CBDT ISSUES NOTIFICATION FOR AMENDMENT OF

FORM NO. 15H OF THE INCOME TAX RULES, 1962

CBDT PRESS RELEASE, DATED 24-5-2019

Section 87A of the Act has been amended *vide* Finance Act, 2019 which provides that a resident individual, having total income up to ₹ 5 lakh, shall be entitled to a rebate of an amount being the amount of tax chargeable or ₹ 12,500/-, whichever is less.

However, at present, the note 10 of Form 15H does not take into account the maximum allowable rebate of ₹ 12,500/- provided under section 87A as above, which is available to the assessee in respect of the tax calculated on income, there could be cases, where, though income of the assessee would be above the minimum amount chargeable to income-tax, tax liability may be nil after taking into account the rebate available under section 87A. Deduction of tax in such cases may cause undue hardship to senior citizens.

Accordingly, Income-tax Rules, 1962 have been amended by way of insertion of proviso in Note 10 of Form No. 15H and have already been notified *vide* Notification No. G.S.R. 375(E) dated 22nd May, 2019, so as to provide that the person responsible for paying the income referred to in column 15 of Part I shall accept the declaration in the case of the assessee, being a senior citizen, who is eligible for rebate of income-tax under section 87A, and his/her tax liability is nil after taking into account this rebate.

- **SECTION 119 OF THE INCOME-TAX ACT, 1961 - INCOME-TAX AUTHORITIES - INSTRUCTIONS TO SUBORDINATE AUTHORITIES - EXTENSION OF DUE DATE FOR FILING OF TDS STATEMENT FOR LAST QUARTER OF F.Y. 2018-19 FROM MAY 31, 2019 TO JUNE 30, 2019 & DUE DATE FOR ISSUE OF TDS CERTIFICATE IN FORM 16 FROM JUNE 15, 2019 TO JULY 10, 2019**

PRESS RELEASE, DATED 04-6-2019

The Central Board of Direct Taxes (CBDT) had earlier notified amended Form 24Q for filing TDS statement by deductors of tax *vide* Notification No. 36/2019 dated 12th April, 2019. Subsequently, the File Validation Utility (FVU) for online filing of Form 24Q was updated by NSDL on 21st of May, 2019.

With a view to redress genuine hardship of deductors in timely filing of TDS statement in Form 24Q on account of revision of its format and consequent updating of the File Validation Utility for its online filing, CBDT has ordered the following:

- (i) Extended the due date of filing of TDS statement in Form 24Q for financial year 2018-19 from 31st of May, 2019 to 30th of June, 2019 and
- (ii) Extended the due date for issue of TDS certificate in Form 16 for financial year 2018-19 from 15th of June, 2019 to 10th of July, 2019.

- **SECTION 90 OF THE INCOME-TAX ACT, 1961 - AGREEMENT FOR EXCHANGE OF INFORMATION BETWEEN INDIA AND MARSHALL ISLANDS NOTIFIED**

PRESS RELEASE, DATED 06-6-2019

The Agreement between the Government of the Republic of India and the Government of the Republic of the Marshall Islands for the Exchange of Information with respect to taxes (India – Marshall Islands TIEA) was signed on 18th March, 2016 at Majuro, the Republic of the Marshall Islands. The India – Marshall Islands TIEA has been notified in the Gazette of India (Extraordinary) on 21st May, 2019.

The Agreement enables exchange of information, including banking and ownership information, between the two countries for tax purposes. It is based on international standards of tax transparency and exchange of information and enables sharing of information on request. The Agreement also provides for representatives of one country to undertake tax examinations in the other country.

The Agreement will enhance mutual co-operation between India and Marshall Islands by providing an effective framework for exchange of information in tax matters which will help curb tax evasion and tax avoidance.



CA Students Conference 2019 held on 3rd & 4th August 2019 at Maheshwari Bhawan, Bhayander (West)



(L-R): CA. Abhishek Tiwari (Committee Member - Vasai Branch of WIRC), CA. Amit Agarwal (Secretary - Vasai Branch of WIRC), CA. Lokesh Kothari (Chairman, Vasai WICASA), CA. Durgesh Kabra (Vice Chairman, BOS- ICAI), CA. Amarjit Chopra (Past President, ICAI), CA. Xavier Rajan (Chairman, Vasai Branch of WIRC), CA. Jayesh Kala (Chairman, WICASA), CA. Ankit Rath (Vice Chairman - Vasai Branch of WIRC), CA. Sorabh Agrawal (Treasurer- Vasai Branch of WIRC) & CA. Vijendra Jain (Committee Member - Vasai Branch of WIRC) at the dais

Photo taken at Inaugural session in the presence of CA. Amarjit Chopra (Past President, ICAI), CA. Durgesh Kabra (Vice Chairman, BOS- ICAI), CA. Jayesh Kala (Chairman, WICASA), CA. Xavier Rajan (Chairman, Vasai Branch of WIRC), CA. Lokesh Kothari (Chairman, Vasai WICASA) also presence committee members, Past Chairmen of Vasai Branch, Judges, WICASA Team



Group photo of WICASA Team, Volunteers, Paper writers, Judges & Committee Members of Vasai Branch of WIRC



CA Students Conference 2019 held on 3rd & 4th August 2019 at Maheshwari Bhawan, Bhayander (West)



CA. Xavier Rajan (Chairman - Vasai Branch of WIRC) presenting sapling to CA. Amarjit Chopra (Past President, ICAI) also seen by CA. Durgesh Kabra (Vice Chairman, Board of Studies - ICAI)



CA. Sorabh Agrawal (Treasurer- Vasai Branch of WIRC) presenting sapling to CA. Jayesh Kala (Chairman, WICASA)



CA. Lokesh Kothari (Chairman, Vasai WICASA) & CA. Amit Agarwal (Secretary - Vasai Branch of WIRC) presenting sapling to CA. Nandan Savnal (Session Chairman)



CA. Vijendra Jain (Committee Member - Vasai Branch of WIRC) presenting sapling to CA. Virag Shah (Session Chairman)



CA. Lokesh Kothari (Chairman, Vasai WICASA) presenting sapling to CA. Durgesh Kabra (Vice Chairman, Board of Studies - ICAI)



CA. Abhishek Tiwari (Committee Member - Vasai Branch of WIRC) presenting sapling to CA. Yagnesh Desai (Session Chairman)



CA. Lokesh Kothari (Chairman, Vasai WICASA) & Ms. Prachi Shah (Secretary, Vasai WICASA) presenting memento to CA. Anil Bhandari (Central Council Member)



CA. Vimal Agarwal (RCM & Branch Nominee) & CA. Abhishek Tiwari (Committee Member - Vasai Branch of WIRC) presenting memento to CA. Vishnu Agarwal (Past Chairman, WIRC of ICAI)



CA. Umesh Mestry (Past Chairman, Vasai Branch of WIRC) presenting memento to CA. Gopal Kedia (Session Chairman)



CA. Ankit Rathi (Vice Chairman - Vasai Branch of WIRC) presenting memento to CA. Rohit Agarwal (Session Chairman)



CA. Xavier Rajan (Chairman - Vasai Branch of WIRC) & CA. Amit Agarwal (Secretary - Vasai Branch of WIRC) presenting memento to CA. Digambar Pednekar (Session Chairman)



August 2019

CA Students Conference 2019 held on 3rd & 4th August 2019 at Maheshwari Bhawan, Bhayander (West)



CA. Shweta Jain (Past Chairperson, Vasai Branch of WIRC) presenting memento to CA. Sarika Jain, IRS (Session Chairman)



CA. Sorabh Agrawal (Treasurer- Vasai Branch of WIRC) presenting sapling to CA. Archana Yadav



CA. Ankit Rathie (Vice Chairman - Vasai Branch of WIRC) presenting sapling to Moderator - CA. Sumeet Doshi (Past Chairman, Vasai Branch of WIRC)

SESSION CHAIRPERSONS



CA. Amarjit Chopra
(Past President, ICAI)



CA. Anil Bhandari
(Central Council Member)



CA. Archana Yadav



CA. Digambar Pednekar



CA. Durgesh Kabra
(Vice Chairman, Board of Studies - ICAI)



CA. Gopal Kedia



CA. Nandan Savnal



CA. Rohit Agarwal



CA. Sarika Jain



CA. Virag Shah



CA. Yagnesh Desai

JUDGES



CA. Jitesh Kothari



CA. Ramesh Kumar
Pandey



CA. Narendra
Bhamwani



CA. Rajesh Kotak



CA. Shweta Jain
(Past Chairperson,
Vasai Branch of
WIRC)



CA. Unmesh
Narvekar (Past
Chairman, Vasai
Branch of WIRC)



Mrs. Komal
Khedwal



CA Students Conference 2019 held on 3rd & 4th August 2019 at Maheshwari Bhawan, Bhayander (West)

PAPERWRITER



Mr. Ashish Singh



Mr. Darshan Solanki
(2nd Runner up)



Mr. Keyur Maniar



Mr. Narayan
Sharma



Mr. Pradeep B
Prajapati



Mr. Sudhanshu
Kumar



Ms. Neha Agrawal
(1st Runner up)



Ms. Priyal Suketu
Shah



Ms. Purva Narvekar



Ms. Sanjana More



Ms. Sherin Roy
Thomas



Ms. Srishti Singh
Chauhan
(Best Paper Presenter)



Ms. Yesha Shah

National Talent Hunt (Branch Level) held on 27th July 2019 at Branch Premises, Bhayander (West)



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