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VASAI BRANCH OF WIRC NEWSLETTER

April 2019



CHAIRMAN'S COMMUNICATION

Dear Professional Colleagues,

As the poll season reaches its climax, the stage is all set for *festival of democracy* in India. In the 17th Lok Sabha elections, the biggest democratic elections in the history of mankind, about 900 million people will participate. Being harbingers of growth and partnering- nation-building, we the Chartered Accountants have an important role to play in this mega exercise. To me, the first and sure way of participating in

the process of nation-building is to go out and vote. Democracy is not just about elections it is about the way of our life.

Robert Kennedy says: *Elections remind us not only of the rights but the responsibility of citizenship in a democracy.* We need to conduct ourselves responsibly, as it's our right, Our interest and our freedom that is on stake through medium of the ballot. For us, regardless of who wins, election is a time for new hopes and new approaches.

Past Events

Branch successfully completed Educational Course on IBBI Registered Valuers Examination for Securities or Financial Assets in branch premises with registration of 50 members.

Branch also conducted the other events like Program - Equality for Women is Progress for All, Seminar on Bank Branch Audit & Nature walk at National Park, Sanjay Gandhi Reshtriya Udyan, Borivali. For the students, branch successfully completed Foundation, IPCC/Intermediate & Final Mock Test followed by Lecture Meeting on How to face CA Exams? And Mentoring session for CA Students and Seminar on Doubt Solving Session for foundation students.

Hopefully, all of you have finished your taxes by now. At the end of the financial year 2018-19, some of us will celebrate with tea time, some with a tea party, and others will do to their jobs in order to pay their taxes. The best way to start your new year is with us by joining in the forthcoming events which will prepare you to take charge of new avenues with creativity and enhance your skills with commitment.

Forthcoming Events

The Branch has organized many programmes and events for the benefit of Members and students. The details of the same are given in this news letter.

The greatest ancient reformer of our society Mahavir Vardhaman's birth anniversary and the prince of peace Jesus's death anniversary fall on 17th and 19th April respectively. Let us assimilate and spread their message of Love and Peace in and around us.

Thanks & Warm Regards,

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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Branch Orientation Meeting held on 12th & 13th March 2019 at Dukes Retreat, Khandala



Seminar on Bank Branch Audit held on 24th March 2019 at Branch Premises, Bhayander (West)



(L-R):- CA. Xavier Rajan (Chairman, Vasai Branch of WIRC), CA. Ankit Rathi (Vice Chairman), CA. Amit Agarwal (Secretary), CA. Bhupendra Mantri (Speaker), CA. Sorabh Agrawal (Treasurer) & CA. Lokesh Kothari (Chairman, Vasai WICASA) at the dais



Panel discussion:- CA. Amit Agarwal (Secretary), CA. Vinod Vyas (Speaker), CA. Manmohan Jindal (Speaker), CA. Xavier Rajan (Chairman, Vasai Branch of WIRC) & CA. Digambar Pednekar (Speaker)



CA. Bhupendra Mantri



CA. Giriraj Soni



CA. Vinit Jain



FORTHCOMING PROGRAMMES FOR MEMBERS								
Date	Seminar on	Timings	Venue	Speakers	Coordinator		Fees	CPE
13th April to 12th May 2019 (Every Sat & Sun)	Post Training Information System Audit (ISA)	9.30 am to 5.30 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Near Bank of India, Opp. Temba Hospital, Bhayander (West)	Eminent Speakers	CA. Ankit Rathi CA. Amit Agarwal CA. Sorabh Agrawal	9029059911 9821374485 9930357066	Rs. 20,000 + 18% GST= Rs. 23,600	25 Hrs
17th April 2019	Seminar on Recent Amendment on Companies Act 2013	6.00 pm to 9.00 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Near Bank of India, Opp. Temba Hospital, Bhayander (West)	CS. S K Jain	CA. Vijendra Jain	9320942555	Rs. 300 (Inclusive of GST)	3 Hrs
21st April 2019	Program on GST	9.30 am to 5.30 pm	Maheshwari Bhawan, Near East West Flyover, Bhayander (West)	CA. Rajendra Kumar P CA. Manish Gadia CA. Madhukar N. Hiregange	CA. Amit Agarwal CA. Ankit Rathi CA. Sorabh Agrawal CA. Lokesh Kothari CA. Vijendra Jain CA. Abhishek Tiwari	9821374485 9029059911 9930357066 8108484120 9320942555 9029326651	Rs. 900 (Inclusive of GST)	6 Hrs
18th May to 8th June (Ever Sat & Sun)	Certificate Course on Forensic Accounting & Fraud Prevention	9.30 am to 5.30 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Near Bank of India, Opp. Temba Hospital, Bhayander (West)	Eminent Speakers	CA. Lokesh Kothari CA. Vijendra Jain CA. Abhishek Tiwari	8108484120 9320942555 9029326651	Rs. 20,000 + 18% GST= Rs. 23,600	30 Hrs
15th June to 21st July 2019 (Every Sat & Sun except 29th & 30th June)	Post Training Information System Audit (ISA)	9.30 am to 5.30 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Near Bank of India, Opp. Temba Hospital, Bhayander (West)	Eminent Speakers	CA. Ankit Rathi CA. Amit Agarwal CA. Sorabh Agrawal	9029059911 9821374485 9930357066	Rs. 20,000 + 18% GST= Rs. 23,600	25 Hrs
2nd to 17th Nov 2019	Certificate Course on Concurrent Audit of Banks	9.30 am to 5.30 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Near Bank of India, Opp. Temba Hospital, Bhayander (West)	Eminent Speakers	CA. Ankit Rathi CA. Amit Agarwal CA. Sorabh Agrawal	9029059911 9821374485 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 VASAI VIRAR CPE STUDY CIRCLE

Date	Seminar on	Timings	Venue	Speakers	Coordinator	Fees	CPE
13th April 2019	Effective use of Tally.ERP9 in preparation of GST Returns	4.00 pm to 7.00 pm	Hotel Kubera Veg Treat, Opp Parvati Theatre, Vasai (West)	CA Punit Mehta	CA. Anadi Bhave 9890121996 CA. Mit Kamani 9819792004 CA. Sharmila Dmello 9689698220	Free for Study Circle Member & Rs. 500 for others	3 Hrs
20th April 2019	TDS provisions for NRI's and other critical issues	4.00 pm to 7.00 pm	Hotel Kubera Veg Treat, Opp Parvati Theatre, Vasai (West)	CA Rajesh Patil	CA. Anadi Bhave 9890121996 CA. Mit Kamani 9819792004 CA. Sharmila Dmello 9689698220	Free for Study Circle Member & Rs. 500 for others	3 Hrs
4th May 2019	Full day seminar on GST related to Construction Industry	9.30 am to 5.30 pm	Suvi Palace, National Highway No.8, Vasai (East)	CA. Rajiv Luthia CA Naresh Sheth CA Jignesh Kansara	CA. Anadi Bhave 9890121996 CA. Mit Kamani 9819792004 CA. Sharmila Dmello 9689698220	Free for Study Circle Member & Rs. 1,000 for others	6 Hrs

FORTHCOMING PROGRAMMES FOR BHAYANDER CPE STUDY CIRCLE

Date	Seminar on	Timings	Venue	Speakers	Coordinator	Fees	CPE
14th April 2019	Seminar on MVAT Amnesty Scheme & Recent ROC Amendments & Forms	10.00 am to 1.00 pm	Zaika Restaurant & Party Hall, Above Shamrao Vithal Bank, Bhayander (West)	Eminent	CA. Nikunj Bhangaria 9930011754 CA. N Sumithra 7506376164	Free for Study Circle Member & Rs. 300 for others	3 Hrs
28th April 2019	Seminar on IND AS - Series 1	10.00 am to 1.00 pm	Zaika Restaurant & Party Hall, Above Shamrao Vithal Bank, Bhayander (West)	Eminent	CA. Nikunj Bhangaria 9930011754 CA. N Sumithra 7506376164	Free for Study Circle Member & Rs. 300 for others	3 Hrs
12th May 2019	Seminar on IND AS - Series 2	10.00 am to 1.00 pm	Zaika Restaurant & Party Hall, Above Shamrao Vithal Bank, Bhayander (West)	Eminent	CA. Nikunj Bhangaria 9930011754 CA. N Sumithra 7506376164	Free for Study Circle Member & Rs. 300 for others	6 Hrs
19th May 2019	Seminar on GST Audit & Annual Return	10.00 am to 1.00 pm	Zaika Restaurant & Party Hall, Above Shamrao Vithal Bank, Bhayander (West)	Eminent	CA. Nikunj Bhangaria 9930011754 CA. N Sumithra 7506376164	Free for Study Circle Member & Rs. 300 for others	6 Hrs

FORTHCOMING PROGRAMMES FOR STUDENTS

Date	Seminar on	Timings	Venue	Speakers	Coordinator	Fees	CPE
2nd June 2019	CPT Mock Test (for June 2019 attempt)	10.30 am to 4.00 pm	Branch Premises, Maxus Mall B Wing, 7th Floor, Near Bank of India, Opp. Temba Hospital, Bhayander (West)	-	CA. Lokesh Kothari 8108484120	Rs. 200	-
3rd & 4th August 2019	CA Students Conference	9.30 am to 5.30 pm	Maheshwari Bhawan, Near East West Flyover, Bhayander (West)	Eminent	CA. Lokesh Kothari 8108484120	Rs. 500	-



Program on GST



Organised by: - GST & Indirect Taxes Committee – ICAI
Hosted by: - Vasai Branch of WIRC of ICAI

CPE
6 Hrs

Day & Dates:- Sunday, 21st April 2019

Venue:- Shri. Maheshwari Bhawan, Near East West Flyover, Bhayander (West)

Programme Schedule

Time	Topics	Speakers
9.00 am to 9.30 am	Registration & Breakfast	-
9.30 am to 10.00 am	Inaugural Session	-
10.00 am to 12.00 pm	Latest issues on GST and GST Audit	CA. Rajendra Kumar P (Vice - Chairman, GST & Indirect Taxes Committee)
12.00 pm to 12.15 pm	Tea Break & Networking	-
12.15 pm to 2.15 pm	Clause by clause analysis of GST Annual Return	CA. Manish Gadia (Regional Council Member)
2.15 pm to 3.00 pm	Lunch Break	-
3.00 pm to 5.00 pm	Clause by clause analysis of GST Audit Report	CA. Madhukar N. Hiregange (Past Chairman, Indirect Taxes Committee, ICAI)

Conference Chairman:

CA. Sushil Goyal
CCM & Chairman, GST & Indirect Tax Committee

Conference Director:

CA. Durgesh Kabra
CCM & Member, GST & Indirect Tax Committee

Conference Convener:

CA. Xavier Rajan
Chairman, Vasai Branch of WIRC

Conference Chief Coordinator:

CA. Amit Agarwal
Secretary, Vasai Branch of WIRC

Coordinators:-

CA. Ankit Rathi
CA. Vijendra Jain

CA. Sorabh Agrawal
CA. Abhishek Tiwari

CA. Lokesh Kothari
CA. Unmesh Narvekar

Delegate Fees - Rs. 900 (Inclusive of GST)

For Online Registration visit - <http://utility.vasai-icai.org/scevent.aspx?companyid=887&serverip=1>

Cheque to be drawn in favor of "Vasai Branch of WIRC of ICAI" sent to Branch Office

Free GST Background Material published by ICAI for every participant

CPE Hours will be granted subject to attendance

For Details Please Contact:-

Vasai Branch of WIRC, Maxus Mall. B Wing 7th Floor, Near Bank of India, Temba Road, Bhayander (West).

Thane 401 101 Tel:- 9029868900/ 8655068901 or 07208099778

Email id- vasaibranch@gmail.com Website:- www.vasai-icai.org



- out as damaged for the local authority as per the letter of the local panchayat.
9. With management approval a big order was placed and being friendly with the guy a big order could not be executed at a single go and he stated that we have to take help of the local union, police dept. and the panchayat for their letters for removing goods.
 10. Internal audit was further conducted on all the said dispatches and thereafter the guy who had delivered was also the factory dispatch clerk.
 11. The vehicle that was photographed was also of the manager.

Other data which were useful for the success of the investigation were: -

- Data analysis of dispatches with references and damaged QC reports of the same.
- Authentication of the letters issued by the various departments.
- Conversation by our team and the dealers
- Letter from department
- Major price variation
- Dispatches were given priority.
- This area is vast and needs to be molded based on situation and requirements.



Direct Taxes - Law Update



CA. Haresh P. Kenia

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□ **SECTION 160 OF THE INCOME-TAX ACT, 1961 - REPRESENTATIVE ASSESSEE - GENERAL - CLARIFICATION REGARDING LIABILITY AND STATUS OF OFFICIAL ASSIGNEES UNDER THE INCOME-TAX ACT**

CIRCULAR NO. 4/2019 [F.NO.225/472/2018/ITA.II], DATED 28-1-2019

Under provisions of the Presidency Towns Insolvency Act, 1909 and the Provincial Insolvency Act, 1920, where an order of Insolvency is passed against a debtor by the concerned Court, property of the debtor gets vested with the Court appointed Official Assignee. The Official Assignee then realizes property of the insolvent and allocates it amongst the creditors of the insolvent. Consequentially, Official Assignee has the responsibility to handle income-tax matters of the estate assigned to him. In this regard, a clarification has been sought regarding applicability of clause (iii) of section 160(1) of the Income-tax Act, 1961 (Act) which applies on a 'Representative Assessee' in the case of an Official Assignee. Further, clarity regarding status of the Official Assignee's i.e. their fallibility in the appropriate category of 'persons', as defined in section 2(31) of the Act, has also been sought. As per provisions of section 160(1)(iii) of the Act, a 'Representative Assessee' amongst other situations specified therein, becomes liable in respect of any income which the Assignee receives or is entitled to receive while managing the property for benefit of any person. As per the two insolvency Acts, Official Assignee manages the property of the debtor for the benefit of the creditors. Further, the Insolvency Act, 1909, in unambiguous terms, provides that an insolvent ceases to have an ownership interest in the estate once an order of adjudication is made under section

17 of the Insolvency Act. Thus, it is hereby clarified that since Official Assignee does not receive the income or manage the property on behalf of the debtor, they cannot be considered as a 'Representative Assessee' of the debtor under the Act while computing the tax liability arising from the estate of the debtor. As property of the insolvent is vested with the Official Assignee as per specific provisions of the Act/Law regulating functioning of the Official Assignee's, they have to be treated as a 'juristic entity' for purposes of the Income-tax Act. Hence, it is clarified that for purpose of discharge of tax liability under the Act, the status of Official Assignees is that of an 'artificial juridical person' as prescribed in section 2(31)(vii) of the Act, not being one of the 'persons' falling in sub-clauses (i) to (vi) of section 2(31) of the Act. Therefore, Official Assignee is required to file Income-tax return electronically in the ITR Form applicable to 'artificial juridical person' separately for each of the estate of the insolvent and the income shall be taxed as per the rates applicable in a particular year to an 'artificial juridical person'. In view of the above position, Official Assignees would have to obtain a separate PAN for each of the estate of the insolvent.

□ **INCOME-TAX (FIRST AMENDMENT) RULES, 2019 - SUBSTITUTION OF RULE 12D NOTIFICATION NO.G.S.R. 76(E) [NO.4/2019 (F.NO.370142/22/2017-TPL)], DATED 30-1-2019**

AS CORRECTED BY CORRIGENDUM G.S.R. 93(E) [NOTIFICATION NO. 10/2019/F. NO. 370142/22/2017-TPL], DATED 5-2-2019

In the Income-tax Rules, 1962, for rule 12D, the following rule shall be substituted, that shall come in force on the date of their publication in the Official Gazette namely:—

"12D. Prescribed income-tax authority under section 133C.— The prescribed income-tax authority under section 133C shall be an income-tax authority not below the rank of Assistant Commissioner of Income-tax who has been authorised by the Central Board of Direct Taxes to act as such authority for the purposes of that section."





Audit of the Bank



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Statutory audit of banks is carried out to ensure that the financial statements and books of account presented to the regulators and the public are fair and accurate. At the end of every financial year, a rigorous statutory audit is

conducted in every branch of a bank. This article talks about the various essentials of the Statutory Audit of Banks.

The auditor has to evaluate such system carefully. The fundamental requirement of an audit, as regards reporting on statement of account can be discharged from the examination of the internal checked and verification of assets and liabilities by making a comparison and reconciliation of balance with those in the year and that of amount of income and expenses by application of test checks. The banking regulation act casts greater responsibilities on the directors of banks as compared to those of other companies in the matter of supervision over their working. Therefore, they exercise, or are expected to exercise greater supervision over the affairs of bank. The auditor is entities to rely on such supervision and to limit his checking to test checks. The financial position of a bank is depended on the condition of assets, loan, investment, cash balanced and those of its liabilities and fund. Their verification forms an important part of the balance sheet. Most of the bank have their own internal audit or inspection department entrusted with the responsibilities of checking the account of various branches. The statutory auditor may not, therefore, duplicate work.

The audit of banking companies plays a very important role in India as it helps to regulate the banking companies in right manner. In this, I have given more importance on the overall bank audit system. In today's competitive world audit is very much necessary as well as compulsory, because investor investing decision is depend on that particular concept if auditor has expressing his view about particular organization is true and fair then investor can get his ideas about how much he should invest in particular companies.

Essentials of audit

1. Integrity, objectivity and independence:

The auditor should be honest and sincere in his audit work. He must be fair and objective. He should also be independent.

2. Confidentiality:

The auditor should keep the information obtained during audit, confidential. He should not disclose such information to any third party. He should, keep his eyes and ears open but his mouth shut.

3. Skill and competence:

The auditor should have adequate training, experience and competence in Auditing. Auditor should have a professional qualification (i.e. be a Chartered Accountant) and practical experience. He should be aware of recent developments in the field of auditing such as statement of ICAI, changes in company law, decisions of courts etc.

4. Working papers:

The auditor should maintain working papers of important matters to prove that audit was conducted with due care according to the basic principles.

5. Planning:

The auditor should plan his audit work. He should prepare an audit programmed to complete the audit efficiently and in time.

6. Audit evidence:

The report of the auditor should be based on evidence obtained in the course of audit. The evidence may be obtained through vouching of transactions, verification of assets and liabilities, ratio analysis etc.

7. Evaluation of accounting system and internal control:

The auditor should ensure that the accounting system is adequate. He should see that all the transaction has been properly recorded. He should study and evaluate the internal controls.



8. Opinion and report:

The auditor should arrive at his opinion on the account based on the audit evidence and submit his report. The opinion may be unqualified, qualified or adverse. The audit report should clearly express his opinion. Law should require the content and form of audit report.

Points to remember:

1. The auditor should acquire knowledge of the regulatory environment in which the bank operates. Thus, the auditor should familiarize himself with the relevant provisions of applicable laws and ascertain the scope of his duties and responsibilities in accordance with such laws. He should be well acquainted with the provisions of the Banking Regulation act, 1956.
2. The auditor should also acquire knowledge of the economic environment in which the bank operates. Similarly, the auditor needs to acquire good working knowledge of the services offered by the bank. In acquiring such knowledge, the auditor needs to be aware of the many variation in the basic deposit, loan and treasury services that are offered and continue to be developed by banks in response to market conditions. To do so, the auditor needs to understand the nature of services rendered through instruments such as letters of credit, acceptances, forward contracts and other similar instruments.
3. The auditor should also obtain and understanding of the nature of books and records maintained and the terminology used by the bank to describe various types of transaction and operations. In case of joint auditors, it would be preferable that the auditor also obtains a general understanding of the books and records, etc, relating to the work of the other auditors. In addition to the above, the auditor should undertake the following:
 - a) Obtaining internal audit reports, inspection reports, inspection reports and concurrent audit reports pertaining to the bank/branch.
 - b) Obtaining the latest report of revenue or income and expenditure audits, where available.
 - c) In the case of branch auditors, obtaining the report given by the outgoing branch manager to the incoming branch in the case of change in incumbent at the branch during the year under audit, to the extent the same is relevant for the audit.

4. RBI has introduced and offsite surveillance system for commercial banks on various aspects of operations including solvency, liquidity, asset quality, earnings, performance, insider trading etc., and has indicated that such reports shall be submitted at periodic intervals. It will be appropriate to be familiar with the reports submitted and to review them to the event that they are relevant for the purpose of audit.

Audit Report

A statutory auditor has to submit an audit report after conducting a thorough audit of the bank's branch. An auditor has the responsibility to create a report in which the following has to be stated, as mentioned in the engagement letter.

1. If the balance sheet shows a fair and accurate view of all the essential particulars required to exhibit an honest and right view of affairs within the bank.
2. If the profit and loss accounts display the correct balance for a period covered by such an account.
3. If there were any transactions carried out by the branch which does not come within the power of a bank's branch.
4. Any other issue that the statutory auditor feels that has to be brought to the notice of the Statutory Central Auditor.

Long Form Audit Report (LFAR)

The terms and conditions of Public, Private and Foreign Sector Banks required the branches of the bank to be audited by a statutory auditor and furnish a Long Form Audit Report (LFAR). This LFAR must be issued apart from the standard audit report that is required as per regulatory requirements. The Reserve Bank of India prescribes the matter of the bank that the auditors have to check.

The LFAR of a bank's branch must be submitted before the 30th of June of every year. This means that an auditor has to plan the audit for submitting the LFAR without any delay. An auditor may submit an executive summary of the LFAR if they feel it is required.

Reference:

1. www.google.com
2. www.rbi.org.in



ICAI Registered Valuers Organization (ICAI RVO) from 16th to 31st March 2019 at Branch Premises, Bhayander (West)



(L-R):- CA. Kiran Awasthi (Member), CA. Vijendra Jain (Committee Member), CA. Ramamoorthi Srinivasan (Speaker), CA. Xavier Rajan (Chairman, Vasai Branch of WIRC), CA. Sorabh Agrawal (Treasurer), CA. Abhishek Tiwari (Committee Member) & CA. Lokesh Kothari (Chairman, Vasai WICASA) at the inaugural session

Group photo taken at the course



CA. Amrish Garg



CA. Aseem Mankodi



CA. Devarajan Krishan



CA. R. Suriyanarayanan



CA. Rakesh Tulsian



CA. Ram Mohan Bhawe



CA. Ramamoorthi Srinivasan



CA. Rashmi Shah



CA. Sumit Daddha



Nature Walk held on 10th March at National Park, Sanjay Gandhi Reshtriya Udyan, Borivali (East)



Program on Equality for Women is Progress for All held on 9th March 2019 at Branch Premises, Bhayander (West)



(L-R):- CA. Sybel Almeida (Coordinator), CA. Preeti Agarwal (Coordinator), CA. Xavier Rajan (Chairman, Vasai Branch of WIRC), Special Invitee - Smt. Brijdina Coutinho (CEO- Bassein Catholic Cooperative Bank Ltd), CA. Shweta Jain (Past Chairperson), Ms. Akshika Porwal (Speaker), CA. Preksha Jain (Past WICASA Chairperson) & CA. Vijendar Jain (Committee Member)

CA. Xavier Rajan (Chairman, Vasai Branch of WIRC) presenting sapling to Special Invitee - Smt. Brijdina Coutinho (CEO- Bassein Catholic Cooperative Bank Ltd)



CA. Anu Agrawal



Ms. Akshika Porwal



Ms. Riti Chopra

Group Photo taken at the event





Lecture Meeting on How to face CA Exams? And Mentoring session for CA Students held on 24th March 2019 at Branch Premises, Bhayander (West)



CA. Xavier Rajan (Chairman, Vasai Branch of WIRC) presenting sapling to CA. Narendra Bhambwani (Speaker) also seen CA. Amit Agarwal (Secretary), CA. Vinod Jain (Member) & CA. Sorabh Agrawal (Treasurer)



Participants

Seminar on Doubt Solving Session held on 31st March 2019 at Branch Premises, Bhayander (West)



Prof. CA. Darshan Ojha



Prof. Deval Himanshu



Prof. Narayan Purohit

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The Institute of Chartered Accountants of India,
Vasai Branch of WIRC

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