

The Institute of Chartered Accountants of India

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Bengaluru Branch of SIRC e-Newsletter

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Happy Independence Day

Jñānārjāṇ
Empowering Excellence

VIRTUAL CPE MEETINGS

- **Time Efficiency & Tools that create Time for CAs**
4th August, 2021
- Virtual CPE Meeting on
Reassessments under New regime
5th August, 2021
- **Young Members Mentoring Program**
Virtual CPE Meeting on
**Various Opportunities available to
Young CA's Firms under IDT, Customs and FTP**
6th August, 2021
- Virtual CPE Meeting on
**Interlinkages between Accounting and
Auditing Standards and Code of Ethics**
10th August, 2021
- **E-way Bill provisions under GST**
11th August, 2021

- Sub Regional Conference
on Laws Dealing with Economic Offences
12th to 14th August, 2021
- Virtual CPE Meeting on
Ethics from Epics
17th August, 2021
- **Tax Compliances for Non Tax Audit Assesses**
18th August, 2021
- Virtual CPE Meeting on
Income Tax Audit
19th to 21st August, 2021
- **Pleadings before NCLT benches
concerning IBC proceedings**
25th August, 2021

- **Young Members Mentoring Program**
Virtual CPE Meeting on
**What are the various opportunities available
to young members by specialising FEMA**
26th August, 2021
- Virtual CPE Meeting on
Mergers and Acquisitions
27th to 28th August, 2021
- Virtual CPE Meeting on
**Reimbursements – Implications under
Income Tax Act, International Taxation
and Transfer Pricing**
1st September, 2021
- Virtual CPE Meeting on
Transfer Pricing
2nd to 4th September, 2021



Dear Professional Colleagues,

Wishing all our members and students a Happy Independence Day!

2021 marks India's 75th year of Independence, and our journey of development and progress over the last 74 years has been marked with significant milestones and reforms that have enabled for us to grow into an economic force to be reckoned with within the international community.

The Constitution of India ascribes upon all its citizens the fundamental duty of striving towards excellence in all spheres of individual and collective activity, thereby ensuring that our nation constantly rises to higher levels of endeavour and achievement. Chartered Accountants such as ourselves as partners in nation building must espouse this duty and strive towards excellence in every service we provide.

I am reminded of this brilliant quote by Dr. Martin Luther King Jr. when he said, *"If a man is called to be a street sweeper, he should sweep streets even as a Michelangelo painted, or Beethoven composed music or Shakespeare wrote poetry. He should sweep streets so well that all the hosts of heaven and earth will pause to say, 'Here lived a great street sweeper who did his job well.'"*

A brief about July 2021 programs

1. On the occasion of "CA Day" on the 1st of July, a flag hoisting was organized at the branch premises. CA R Balakrishnan, Past President of ICAI graced the event as our Chief Guest, who then hoisted the flag and addressed members and students who were present physically and virtually. Guest of honor, CA Iranna S. launched the CA Benevolent Fund Contribution Tab on branch website and as a token of appreciation, our Chief Guest contributed Rs 10,000 towards the CABF.
2. As a part of our CA Day celebrations, two engaging and relevant sessions were organized for our members, the first being a panel discussion on the topic "CA Profession by 2030 – The Changing Scenario". With eminent panelists such as CA T.V Mohandas Pai, CA Nilesh Vikramsey, CA Padmini Srinivasan and CA Dayaniwas Sharma present, and the panel being moderated by CA Gururaj Acharya, the session had proven to be an insightful discussion on the roadmap ahead for our profession. The second session was hosted by Dr. Gururaj Karajagi on the ever-relevant topic of the "Role of Parents in Shaping the Minds of Children Amidst the Pandemic". Both these sessions were a grand success and well received by participants across the board.
3. A six-day Executive Development Program on Practical Guides to Information System Audit, under the aegis of the 'Committee on Digital Accounting and Assurance Board' of the ICAI was organized from 2nd to 7th July 2021. Keeping in mind the rapid digitization of financial records by corporate entities, the demand for Systems Audit will only increase with time. It was well attended and appreciated by the participants.
4. A two-day training program for Peer reviewers was organized by the Peer Review Board of the ICAI from 9th July 2021. More than 200 members attended

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Chairman's Communique . . .

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the program and gained key knowledge on the requirements of the peer review process and the session was well received by participants.

5. A five-day refresher course on Accounting Standard for Non-Company was organized from 8th July to 14th July. The session was a grand success and participants gained key insights on the latest developments within the Audit and Assurance Practice.
6. A five-day course on "GST for Beginners" was organized from 17th July onwards. The course was very well received by our newer members who participated in good numbers, thereby gaining key perspectives on the fundamentals of the GST practice.
7. A panel discussion on 'Multi-Disciplinary Firms, Networking and Alliance Models of ICAI' was conducted on 31st July 2021. The panelists consisted of all the six SIRC Central Council members CA G. Sekar, CA Babu Abraham Kallivayalil, CA Dayaniwas Sharma, CA Prasanna Kumar, CA Rajendra Kumar, and CA M.P. Vijay Kumar. The session delved into the fundamentals and opportunities that Multi-Disciplinary Firms in the ever-evolving market scenario. The discussion was a grand success and feedback from participants was very positive.

There are a host of engaging programs and sessions planned for the month of August & September. Kindly visit www.bangaloreicai.org for more details on how to register and participate for the same.

SICASA Bengaluru is conducting a Branch-level elocution and quiz contest for the students on 8th August 2021, I hereby request members to encourage their articles to participate in great numbers. The Annual General Meeting of SICASA Bengaluru Branch was conducted on 31st July 2021 and the new office bearers were elected. I wish the newly elected Vice-Chairman, Mr Shubham Mashal and his team a productive and successful term ahead!

The Chartered Accountants Benevolent Fund (CABF) is an important fund for our fraternity who find themselves in situations of distress. We have created a link in the Branch website (www.bangaloreicai.org) where you may make your donations to the fund. Individual receipts will be issued against the donations made along with the benefit of exemptions by way of S.80G of the Income Tax Act, 1961.

It is with a heavy heart I inform that the Branch has lost a doyen of our profession. CA Nithyananda, who served as our Branch Chairman in the year 1986-87 and as SIRC Chairman in the year 1992-93. He also served as a member of the Central Council for the years 1995 – 2004, three terms. His contributions to the profession and its growth have been immense and has been a mentor and inspiration for many. His unwavering support to the Branch and his consistent guidance will be truly missed. May his soul attain Sadghati.

Thank you, stay safe and stay healthy.

Yours in Service

CA. B.T. Shetty

Chairman

Bengaluru Branch of SIRC of ICAI



CALENDAR OF EVENTS

VIRTUAL CPE MEETINGS FOR THE MONTH OF AUGUST 2021

DATE AND DAY	TOPIC / SPEAKER	TIME	STRUCTURED CPE HOURS
04.08.2021 Wednesday	Study Circle Meet "Time Efficiency & Tools that create Time for CAs": If you are a Practicing CA and always want more time. This gives insights on efficient time utilisation and how to create more time by using right Tools CA. D.S. Vivek	Virtual 6.00 pm to 8.00 pm	2 hrs
05.08.2021 Thursday	Virtual CPE Meeting Reassessments under New regime CA. Naveen Khariwal . G Delegate Fee : Rs.100/- Plus GST	Virtual 4.00 pm to 6.00 pm	2 hrs
06.08.2021 Friday	Young Members Mentoring Program Virtual CPE Meeting on Various Opportunities available to Young CA's Firms under IDT, Customs and FTP CA. Madhukar N Hiregange Past Central Council Member - ICAI Delegate Fee : Rs.100/- Plus GST	Virtual 4.00 pm to 6.00 pm	2 hrs
10.08.2021 Tuesday	Virtual CPE Meeting on Interlinkages between Accounting and Auditing Standards and Code of Ethics CA. Amarjit Chopra Past President, ICAI NO Delegate Fee	Virtual 4.00 pm to 6.00 pm	2 hrs
11.08.2021 Wednesday	Study Circle Meet E-way Bill provisions under GST CA. Gella Praveen Kumar	Virtual 6.00 pm to 8.00 pm	2 hrs
12.08.2021 Thursday To 14.08.2021 Saturday	Sub Regional Conference on Laws Dealing with Economic Offences Organized by : Southern India Regional Council of ICAI Hosted by : Bengaluru Branch of SIRC of ICAI NO Delegate Fee Details at Pg. No. 16	Virtual 5.00 pm to 8.00 pm	9 hrs
17.08.2021 Tuesday	Virtual CPE Meeting on Ethics from Epics Dr. Suman K.S Head & Assistant Professor (Aided), Department of Sanskrit, Loyola College (Autonomous), Affiliated to Madras University, Chennai NO Delegate Fee	Virtual 4.00 pm to 6.00pm	2 hrs

CALENDAR OF EVENTS

VIRTUAL CPE MEETINGS FOR THE MONTH OF AUGUST & SEPTEMBER 2021

DATE AND DAY	TOPIC / SPEAKER	TIME	STRUCTURED CPE HOURS
18.08.2021 Wednesday	Study Circle Meet Tax Compliances for Non Tax Audit Assesses CA. K.L. Prashanth	Virtual 6.00 pm to 8.00 pm	2 hrs
19.08.2021 Thursday To 21.08.2021 Saturday	Virtual CPE Meeting on Income Tax Audit <i>Organized by : Bengaluru Branch of SIRC of ICAI</i> Delegate Fees : Members – Rs.100/- Plus GST per Day Non Members – Rs.200/- Plus GST per Day <i>Details at Pg. No. 17</i>	Virtual 4.00 pm to 7.00 pm	9 hrs
25.08.2021 Wednesday	Study Circle Meet Pleadings before NCLT benches concerning IBC proceedings CA. Venkat Sivakumar, Chennai	Virtual 6.00 pm to 8.00 pm	2 hrs
26.08.2021 Thursday	Young Members Mentoring Program Virtual CPE Meeting What are the various opportunities available to young members by specialising FEMA CA. Murali Krishna G Delegate Fee : Rs.100/- Plus GST	Virtual 4.00 pm to 6.00 pm	2 hrs
27.08.2021 Friday To 28.08.2021 Saturday	Virtual CPE Meetings on Mergers and Acquisitions <i>Organized by : Bengaluru Branch of SIRC of ICAI</i> Delegate Fees : Members – Rs.200/- Plus GST Non Members – Rs.400/- Plus GST <i>Details at Pg. No. 18</i>	Virtual 4.00 pm to 7.00 pm	6 hrs
01.09.2021 Wednesday	Study Circle Meet Reimbursements – Implications under Income Tax Act, International Taxation and Transfer Pricing CA. Narendra J Jain	Virtual 6.00 pm to 8.00 pm	2 hrs

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Advt. material should reach us before 22nd of previous month.

EDITOR :
CA. B.T. SHETTY

SUB EDITOR :
CA. DIVYA S

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CALENDAR OF EVENTS

VIRTUAL CPE MEETINGS FOR THE MONTH OF SEPTEMBER 2021

DATE AND DAY	TOPIC / SPEAKER	TIME	CPE CREDIT
02.09.2021 Thursday To 04.09.2021 Saturday	Virtual CPE Meeting on Transfer Pricing Organized by : Bengaluru Branch of SIRC of ICAI Delegate Fees : Members – Rs.100/- Plus GST Non Members – Rs.200/- Plus GST <i>Details will be uploaded in website</i>	Virtual 4.00 pm to 7.00 pm	9 hrs
08.09.2021 Wednesday	Study Circle Meet GST implications of employer employee and other specified group company transactions CA. Sandeep Jhunjunwala & CA. A.T. Tarun Daga	Virtual 6.00 pm to 8.00 pm	2 hrs
15.09.2021 Wednesday	Study Circle Meet Finalisation of Books of Accounts from GST Perspective CA. Venugopal G	Virtual 6.00 pm to 8.00 pm	2 hrs
22.09.2021 Wednesday	Study Circle Meet	Virtual 6.00 pm to 8.00 pm	2 hrs
29.09.2021 Wednesday	Study Circle Meet	Virtual 6.00 pm to 8.00 pm	2 hrs

Career Counselling Programme

Bengaluru Branch of SIRC of ICAI is inviting applications for Career Counsellors to promote CA course in Schools and Colleges.
 Honorarium of Rs. 2000/- will be paid to Counsellors by Branch for per Career Counselling Session.
 For Outstation Career Counselling Programme Conveyance also will be arranged by the Branch.

Kindly send your details to blrstudentevents@icai.org

INTERNAL AUDIT IN A MICRO, SMALL AND MEDIUM ENTERPRISE ('MSME')

CA. Aditya Kumar



Background: The role of an internal auditor ('IA') is continuously expanding and has evolved over a period of time. More than the transaction level, IA is expected to advise on risk management, governance, compliance, monitoring internal controls, amongst various other tasks. IA has a 360-degree view of the business which helps the management in advising on competency management, business continuity, fraud detection, supply chain disruption, cyber security and risks arising out of increased digitalization. Under the Companies Act 2013 Section 138 mandates certain category of companies to mandatorily have an IA function. The need of IA for non-company entities and other than the companies mandated u/s 138 can also not be underestimated unless the operations are too negligible.

MSME: MSME, do have their own set of challenges and some of which are also being addressed by the Government in giving various types of reliefs and in compliance requirements. MSME contribute to a significant amount of GDP to the Nation and to the exchequer. Typical features of a MSME(illustrative) :

- a. Size of operations and volumes,
- b. Not a huge staff strength,
- c. Mostly supervised by the promoters,
- d. Funding challenges,
- e. Transition to technology,

- f. Dynamic business model,
- g. Competition, possibly from unorganized sector

The first question an MSME can ask is what the value addition IA is can add to the existing business, when there is already an audit for the financial statements and also further audit under the tax laws. Well, these are the audits specifically required under the law for a stated reason, which is very well articulated in the respective audit reports. Internal Audit is more about assessing internal controls, risk management, advising the management on various aspects which is not a focus area in the audit of the financial statements and for tax purposes. We have also heard arguments on when the auditors are also evaluating internal financial controls over financial reporting, why is there a need for IA. Well, the review of the internal financial controls over financial reporting, as the name suggests is for the purpose of financial reporting, but IA is beyond financial statements, and it covers various facets of business as well.

Role of IA: Let us analyze some of the typical issues that a MSME may have and how IA can help.

- a. Risk is inevitable and irrespective of the size of the business. It is also well accepted that transactions are done on various e-commerce platforms exposing the entity to

cyber risks. Further, considering that social media platform is widely used not only as a tool to communicate but also as a tool for marketing and business. When there are posts or messages put on the social media platform, it could hurt the reputation of the entity leading to possible financial and legal complications. These are just two examples of emerging risks, apart from other business risks which continue to risk. IA can have a full view of various risks that a business would face and advise them on risk management aspects including evaluating and assessing risk, documentation, risk control matrix, designing control to suit the size of the organization etc.,

- b. Cost Control and Reduction: Where there is increased competition, raising the selling price to have more profit may not be the most thought after idea by business. Management should be looking for opportunities to rationalize cost. IA can advise the management on various strategies to bring down the cost and improve the profitability without compromising significantly on the quality of the product or service.
- c. Compliance: Though there are certain relaxations given to MSME sector, there is good amount of compliance requirements which



needs to be followed. There are possibilities of lapses arising out of lack of skill set to address the requirements of law, process gaps which could lead to violations or lack of education to the promoters etc., An IA can help management to advise how best the issues can be addressed by having better controls on process gaps, advising on MIS for compliance, general hygiene of records to be maintained for scrutiny in future etc.,

- d. **Fraud Risk:** Fraud would expose the entity to various risks including financial, market, legal, reputation and other business risks. IA are expected to have the expertise whose primary responsibility is detecting and investigating fraud including forensic would help the management to have the processes covered with controls designed to prevent fraud and also have an expert to detect frauds.
- e. **Competency management:** Loss of skill set due to exit of any key employee, or for any other reason could be a significant impact on the business and requires risk management techniques to see how the skills are passed on to ensure continuity of the business. IA would factor competency as one of the risk factors and advise management on how to mitigate the risk in terms of knowledge management, possible solutions through automation or evaluating other measures required to retain the competency within the business.
- f. **Benchmarking Performance with Peers:** Important for business to

know how they perform when compared to the peers. This would help them to take strategic and operational decisions including performance enhancement, market reach, pricing strategies, product / service mix, etc., and the knowledge of business, finance and experience in other business in similar industry would equip IA to advice on the possible course of action.

- g. **Technology:** Currently, technology is weaved in any IA function. It could use of basic technologies or even advanced one like AI / ML which has turned around the way people do business around the world. Technology has not only brought in efficiencies but helps us to focus more on core areas rather than non-core or non-value adding areas which has automation opportunities. MSME would have to focus lot on technology to be relevant in terms of reaching out to the customer, costing strategies, diversity in business and hence IA with the knowledge of current technology can help management to transition to a digital business.
- h. **Family business:** There is very thin line of demarcation between ownership and management which by itself is a risk where there could be decisions taken more from the point of view of keeping the interest of the family rather than the business, which in a way both are important. IA can help in formalizing governance structure, advice on legal risks, give a holistic view of any conflicts, review of financial performance, etc., Well there is a

lot of debate on whether to include family member in IA or not, which has both positives (considering the insights that they may give in the business) and negatives (indicating conflict of interest).

- i. **Contractual obligations:** It has been our experience that at times certain times contracts are not well documented or evidenced leading to legal complications. Inevitably there is time and resource spent causing possible disruption in business. IA should be in a position to advise the management on possible impact on business and where required with the help of a legal expert as well, to try mitigate possible risks of litigations.

Challenges of IA to serve MSME customers:

Having discussed and viewed that IA is essential for a MSME as well, similarly the IA could have challenges on serving MSME customers, which in my view are as follows:

- a. Considering the volume, doing IA at periodical levels may not be feasible
- b. Cost of IA's services
- c. Lack of initiatives by the client
- d. Non-co-operation from client, if it is considered that IA is just another task to be ticked in the list of things to do,
- e. Client focus is more on tax saving and planning,
- f. If it is a family business, client may not want dwell into finer details
- g. Expectation of client is to do all the services under one roof, which could give rise to conflict of interest and could be a professional risk

- h. Delay in payment of fees or less rewarding.

Possible solutions by IA: It is frankly a perfectly balancing act which requires experience, maturity to handle challenges and ability to convince client. Unless the IA is suitably rewarded for the time and efforts, there would be lesser incentive or motivation for the professional to render a quality service. Hence, possible things that IA could look at:

- a. Leverage technology – Whether the audit can be off-site with the information being provided through secured electronic channels? This helps in reducing time to travel and dedicate to a particular client. The team strength and time can be utilized effectively by allocation of work depending on the data flow, deadlines and other commitments.
- b. Automate – Where possible, the processes could be automated to get better results at a lesser time. Nothing can replace human

capabilities and though processes in terms of audit but then, the regular processes can be thought of to be automated.

- c. Engage with experts in other fields – Where the professional regulations provide, network with experts of fields beyond your core competency to give a bouquet of services which should add value to the client and without compromising on regulatory requirements.
- d. Time Management – A professional and the team's time is vital to be well managed. The time and efforts would determine the quantum of fees. Possibly IA can relook at the areas where there are more efforts without yielding many results and realign where necessary. One should also appreciate the fact that any professional's time gets consumed in building skill sets, knowledge management, client interactions, working on the assignments, review activities etc., which is quite

challenging given the fact that we have only so much of time to do.

- e. Educate client on need of IA – Show the value proposition. How the business could be impacted positively by the services offered. Educating clients would surely take good amount of time to initiate them to accept the fact that IA is an essential function like any other process in the operations. IA should not be regarded only as an audit of the functions which largely is perceived to be a post-facto function, but should be considered as a valuable adviser and on a concurrent basis.

Conclusion: Internal Audit is a valuable service required by every business for more than reason. In my view it is not a cost center but a value center which creates and adds value to the business to succeed and thrive and become more competitive.

*Views expressed here are
purely of author.*

OBITUARY



We deeply regret to inform
sad demise of our Member
CA. N. Nityananda
Past Chairman,
Bengaluru Branch of SIRC of ICAI - 1986 - 87
Past Regional Council Member - 1988 - 1995
Past Central Council Member - 1995 - 2004
(Membership No.020275)
on 21-07-2021.



May his soul attain Sadghati.



RESIDENT WELFARE ASSOCIATION WHETHER TO PAY GST AND HOW MUCH TO PAY?

CA Venugopal Gella



Residence Welfare Association (RWA) is a voluntary group formed by members of a Housing Society. The objective of Housing Society is to provide certain common amenities and services to its members such as providing security arrangements, upkeep of premises, maintenance of common passage, maintenance or upkeep of parking facilities, maintenance or upkeep of lifts etc., be it collecting statutory dues from its members and remitting to statutory authorities such as property tax, electricity charges, water tax, etc. And for such services receives reimbursement of charges or share of contribution from the members. Essentially this is a Non Profit organization formed by the members and for the members. Numerous litigation have been going on the taxation of these entities on a primary reason whether one can tax for an activity done for themselves. Legal maxim Doctrine of Mutuality is always raised to test applicability of Taxation.

Legal Provision under GST

The taxable event under GST is "supply". As per Section 7(1)(a) of the CGST Act, 2017 all forms of supply of goods or services or both made or agreed to be made for a consideration by a person in the course or furtherance of business is included within the term 'supply'.

As per the definition of 'person' under Section 2(84) of the CGST Act, 2017 'person' includes a society, trust as well as a cooperative society. Further, as per Section 2(17)(e) of the CGST, 2017 Act the term 'business' includes the provision by a club, association, society or such body (for a subscription or for any other consideration) of the facilities or benefits to its members. Accordingly, transaction between RWA and its members would be treated as supply under Section 7(1)(a) of the CGST Act, 2017. Further to avoid the litigations in the future that arose similar and settled in the favour of Assesse by supreme court in the matter of Calcutta Club Ltd, government has proposed insertion of clause (aa) in section 7 as follows "the activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash, deferred payment or other valuable consideration". With the insertion of this clause making it more affirmative stand that monies collected from members by the unincorporated associations for provision of supply of Goods and or Services are liable to be taxed.

Quantum of Taxation :

Having regards to primary aspect being mutuality and non profit there has been a relaxation on quantum and an exemption is provided under

GST on the monthly collection. As per Entry No. 77(c) of Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017 (as amended) *service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution up to an amount of Rs 7500 per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex* is exempt.

Issue

A question arises

- ❖ where the contribution exceeded the amount of Rs.7,500/-, the RWA would lose the entitlement to exemption altogether, as a result that the entire contribution would be liable to GST or
- ❖ whether the exemption would still continue to be available upto to a sum of Rs.7,500/- and only the difference (excess) becoming exigible to tax.

In Nut shell if monthly maintenance charges amounts to Rs.8,000/- should the levy of GST be on Rs.8,000/- or Rs.500/- i.e (Rs.8,000 minus Rs.7,500/-).

Added to this there are associations which collect fixed fees basis carpet area

and they take care of all costs as outflow /expenses including applicable taxes. In an instance where the area of apartment is say 2200 square feet and maintenance charges is say Rs.4 per Sft. The monthly collection amounts to Rs.8800/-. This being an amount collected inclusive of taxes, applying Rule 35 the Taxable value would be Rs.7,458/-, which adds to the confusion of computation mechanism as the Taxable value being less than Rs.7500/-.

Current legal Position of the issue :

There has been difference of views and twists in the opinions:-

1. First Comes the Education Flyers issued by the Department stating GST will not be costly for RWA and the explanation on their taxability used a different wordings from CTR 12/2017 giving more indication that the value of taxability is for amount exceeding the specified limit which was Rs.5000/- then. This limit was increased to Rs.7500 CTR NN 12/2018.
2. To get more affirmative clarity many of the associations have sought to Advance Authority Rulings. One of the prominent being (**Greenwood Owners Association**) who approached the Tamil Nadu AAR . AAT have issued an adverse order that *"the grant of exemption was conditional upon the contribution being an amount of Rs.7,500/- or less. If the contribution exceeded the sum of Rs.7,500/-, then the very entitlement of that RWA to exemption would stand defeated and the entirety of the amount collected would have to be brought to tax"*

3. Post AAR, the Finance Ministry also clarified vide Circular No. 109/28/2019-GST dated 22.07.2019 that *"The exemption from GST on maintenance charges charged by a RWA from residents is available only if such charges do not exceed Rs. 7500/- per month per member. In case the charges exceed Rs. 7500/- per month per member, the entire amount is taxable. For example, if the maintenance charges are Rs. 9000/- per month per member, GST @18% shall be payable on the entire amount of Rs. 9000/- and not on [Rs. 9000 - Rs. 7500] = Rs. 1500/- ."*

4. Aggrieved by both above **Greenwood Owners Association** moved to Madras High court filing a writ assailing the AAR ruling as well as the Circular. Two issues were challenged

- a. an order of the AAR levying tax on the entirety of the contribution to RWA and
- b. On circular dated July 22, 2018 issued by the Finance Ministry amending the methodology to levy GST on contribution to RWA.

5. Judgement : This issue came up before Madras High Court and the judgement can be referred to the case of **Greenwood Owners Association & Others vs. UOI [TS-321-HC(MAD)-2021-GST]**. The single judge bench of Justice Anita Sumanth held that *the conclusion of the AAR as well as the Circular to the effect that any contribution above Rs.7,500/- would disentitle the RWA to exemption, is contrary*

to the express language of the Entry in question and both stand quashed. To clarify, it is only contributions to RWA in excess of Rs.7,500/- that would be taxable under GST Act.

"It also held that in a case where legislature intended that the exemption shall apply only to cases where the amount charged does not exceed a specified pecuniary limit. It states as much that the exemption shall apply only where the gross amount charged for such service does not exceed a said amount in a financial year. Here, nothing as such is stated,"

Accordingly, the decision overturns 2019 circular issued by the CBIC and quashes the AAR order and held that the term 'upto' connotes an upper limit. It is interchangeable with the term 'till' and means that any amount till the ceiling of Rs.7500/- would be exempt for the purposes of GST.

Based on the decision of the Madras High Court RWAs collecting monthly maintenance amount above Rs.7,500/- per member would be able to save Rs.1,350 per member per month, which hitherto was paid towards GST.

What should RWA follow now?

Primary question before the Associations now is whether

- a) to follow the Judgement of the Madras High Court and stop charging GST or
- b) to keep charging GST on the entire amount if the charge per member per month is more than Rs.7500/-.



Key points to be considered by RWA before taking any decision :

- a) It may be noted that at the time of introduction of GST the Central Board of Indirect Tax and Customs issued a Flyer clarifying that GST is payable only on the amount in excess, but later they changed track and issued a circular to the contrary
- b) Further, Madras High Court's judgment will be binding on the taxpayers of the corresponding State. In case taxpayers, in other states want a similar relief it is better to challenge the GST circular in their own jurisdictional high court.
- c) Also, there is every chance that the government may file a petition before the Supreme Court challenging the high court's order. The law may also see a retrospective amendment, which has already happened in a similar matter challenging the charge of taxes on the concept of mutuality.
- d) Order of on High court can be referred in the arguments before Authority but it cannot be read as finality, unless there is affirmative stand by multiple High courts.
- e) If I avail exemption upto 7500 and pay tax on incremental and finality of Supreme court or the department is taxation on the full amount
- a. Tax : Association shall be liable to pay Tax on Rs.7500 @18% where ever applicable
- b. Interest : Since this is short payment of tax Interest @18% per annum will be payable till the date of discharge of tax.
- c. Penalty: This being an interpretational issue and there is no intention to evade tax, likely the notice would be issued under sec 73 and the same can be avoided by early deposit of taxes or can be restricted to 15% of the tax due.
- d. ITC Not availed : It is pertinent to note the Input tax Credit availment is proportional to amount of collection offered to tax. Procedurally full amount of ITC on all Input Goods, Input Services and Capital Goods and ITC attributable to Exempted turnover will be reversed. Now in the order by the department since it is a computation error the same can be reconsidered and higher ITC can be reclaimed.
- f) If I do not avail any exemption and pay taxes on full amount and later it become affirmative the taxes are payable for the amounts exceeding Rs.7,500/-
- a. It is important to note as per sec 76(1) any amounts collected in the name of taxes shall be paid to government whether or not such supply is taxable.
- b. Having collected the taxes and remitted there cannot be a claim back, since the refund of such tax amounts to unjust enrichment by the RWA.
- c. RWA can avail the benefit prospectively from the date of finality and venturing retrospective would be a challenge.

Conclusion : Judgement of Madras High Court is a welcoming point to RWA, however this cannot be adopted as such without understanding pro's and cons of adopting this judgement. RWA shall rethink their strategy and consequences of the same and table it before the members. I would advise aggressive position can be taken only when there is affirmative view from all or majority of members and as a conservative note await for further deliberations in the other High courts or a decision from Supreme Court.

Views expressed here are purely of author and ICAI is liable for any legal implication arising in future based on the article. Author can be reached at venu@vnu.ca.

KEN DATA ANALYTICS SERIES

#1 – FLASH FILL

CA Narasimhan Elangovan



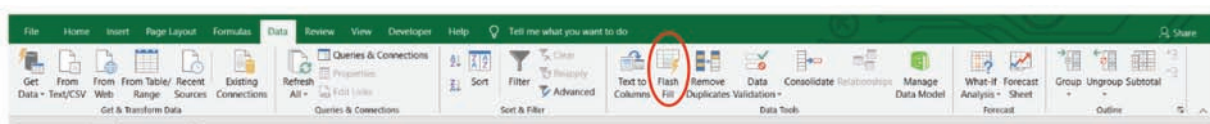
We often know so many tools. The big question is when and how do I use the tool?
Sharing small snippets on using Excel flash fill along with a few use cases.

What is Flash Fill in Excel?

Excel Flash Fill is a special tool that analyses the information you are entering and automatically fills data when it identifies a pattern.

The Flash Fill feature was introduced in Excel 2013 and is available in all later versions of Excel 2016, Excel 2019, and Excel for Office 365. Those of you who prefer working from a keyboard most of the time, can run Flash Fill with this key combination:

Ctrl + E



How to use Flash Fill in Excel?

Usually Flash Fill starts automatically, and you only need to provide a pattern. Here's how:

1. Insert a new column next to the column with your data.
2. In the first cell of a newly added column, type the desired value.
3. Start typing in the next cell, and if Excel senses a pattern, it will show a preview of data to be auto-filled in the below cells.
4. Press the Enter key to accept the preview.
5. If the preview doesn't appear, press **Ctrl + E** or **Flash Fill** option from the Data Ribbon

	A	B	C
1	Place	City	
2	Bangalore, Karnataka	Bangalore	
3	Mysore, Karnataka	Mysore	
4	Chennai, Tamil Nadu	Chennai	
5	Hyderabad, Telangana	Hyderabad	
6	Coimbatore, Tamil Nadu	Coimbatore	
7	Mumbai, Maharashtra	Mumbai	
8			
9			
10			
11			

A few use cases:

1. Splitting any Text into columns based on a pattern (Name, Space, Symbol etc.)

	A	B	C
1	Name	First Name	Last Name
2	Ravi Sharma		
3	Luis Philpe		
4	Saran Jain		
5	Narendra Patel		
6	Mohamad Yusuf		
7	Christopher Nolan		
8	Vijay Singh		

	A	B	C	D
1	Name	First Name	Last Name	
2	Ravi Sharma	Ravi		
3	Luis Philpe	Luis		
4	Saran Jain	Saran		
5	Narendra Patel	Narendra		
6	Mohamad Yusuf	Mohamad		
7	Christopher Nolan	Christopher		
8	Vijay Singh	Vijay		



- Extracting specific content within a particular cell (Ex. Extracting PAN from GSTN, Invoice number from a cell containing number and text etc.)

	A	B	C	D
1	Invoice Number	Outlet No	City Code	Bill No
2	BLR-01-05946			
3	SLX-30-00089			
4	VSK-49-08791			
5	CHE-08-09325			
6	BOM-04-15873			
7	KOL-72-04545			
8	AHM-60-07413			
9	CON-14-04785			

2nd Code denotes the Outlet Number

	A	B	C	D
1	Invoice Number	Outlet No	City Code	Bill No
2	BLR-01-05946	01		
3	SLX-30-00089	30		
4	VSK-49-08791	49		
5	CHE-08-09325	08		
6	BOM-04-15873	04		
7	KOL-72-04545	72		
8	AHM-60-07413	60		
9	CON-14-04785	14		

- Extracting specific data from the text which is not split into columns (Ex. In the case of bank audit, notepad file has all text in one column)

	A	B	C
1	Coloumn 1	Customer Code	Customer Name
2	104586RAVISHARMA		
3	114789VIJAYSINGH		
4	158972ASWINH		
5	201549MOHITPATEL		
6	174102RAMPILLAI		
7	100025NARENDRAN		
8	132415JACKOB		
9	199478MOHAMMEDYUSUF		
10	181852KOMALJAIN		
11	117523SRUTHIPRIYA		

Customer Code

Customer Name

	A	B	C
1	Coloumn 1	Customer Code	Customer Name
2	104586RAVISHARMA	104586	
3	114789VIJAYSINGH	114789	
4	158972ASWINH	158972	
5	201549MOHITPATEL	201549	
6	174102RAMPILLAI	174102	
7	100025NARENDRAN	100025	
8	132415JACKOB	132415	
9	199478MOHAMMEDYUSUF	199478	
10	181852KOMALJAIN	181852	
11	117523SRUTHIPRIYA	117523	

- Combining data from several cells (Instead of a complex concatenate formula)

	A	B	C	D
1	Date	Voucher Number	Branch	Reference
2	14-02-2012	74	04	
3	21-08-2014	45	01	
4	06-03-2015	63	11	
5	04-08-2017	10	02	
6	01-09-2017	15	05	
7	16-09-2017	114	03	
8	11-09-2017	98	07	
9	10-03-2017	14	09	
10				

	A	B	C	D	E
1	Date	Voucher Number	Branch	Reference	
2	14-02-2012	74	04	TD-14-02-2012/V-74/B-04	
3	21-08-2014	45	01	TD-21-08-2014/V-45/B-01	
4	06-03-2015	63	11	TD-06-03-2015/V-63/B-11	
5	04-08-2017	10	02	TD-04-08-2017/V-10/B-02	
6	01-09-2017	15	05	TD-01-09-2017/V-15/B-05	
7	16-09-2017	114	03	TD-16-09-2017/V-114/B-03	
8	11-09-2017	98	07	TD-11-09-2017/V-98/B-07	
9	10-03-2017	14	09	TD-10-03-2017/V-14/B-09	
10					

- Clean up Data (space, special characters can be removed)

	A	B	C	D
1	Column 1	Cleaned Data		
2	ravi sharma			
3	luis philpe.			
4	saran jain			
5	narendra patel.			
6	mohamad yusuf.			
7	christopher nolan			
8	vijay singh			
9				

Double Space in between names

Punctuation at end of names.

First Letters not capitalized

	A	B	C
1	Column 1	Cleaned Data	
2	ravi sharma	Ravi Sharma	
3	luis philpe.	Luis Philpe	
4	saran jain	Saran Jain	
5	narendra patel.	Narendra Patel	
6	mohamad yusuf.	Mohamad Yusuf	
7	christopher nolan	Christopher Nolan	
8	vijay singh	Vijay Singh	
9			

6. Format text, numbers, dates, phone numbers etc.

	A	B	C	D
1	Contact Number	New Format		
2	4856975203			
3	7893468971			
4	4879620152			
5	2574896201			
6	9658401515			
7	6363520254			
8	7410258963			
9	3579518426			
10	9532465790			
11	8723991465			

Required format in:
+91 XXXX-XXX-XXX

	A	B	C
1	Contact Number	New Format	
2	4856975203	+91 4856-975-203	
3	7893468971	+91 7893-468-971	
4	4879620152	+91 4879-620-152	
5	2574896201	+91 2574-896-201	
6	9658401515	+91 9658-401-515	
7	6363520254	+91 6363-520-254	
8	7410258963	+91 7410-258-963	
9	3579518426	+91 3579-518-426	
10	9532465790	+91 9532-465-790	
11	8723991465	+91 8723-991-465	

Sources and further Reading at:

- <https://support.microsoft.com/en-us/office/using-flash-fill-in-excel-3f9bcf1e-db93-4890-94a0-1578341f73f7>
- <https://www.excel-easy.com/examples/flash-fill.html>
- <https://www.ablebits.com/office-addins-blog/2019/03/06/flash-fill-excel-examples/#what-is-Excel-flash-fill>

Author can be reached at: narasimhan@ken-co.in

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Sub Regional Conference on Laws Dealing with Economic Offences

Organized by : **Southern India Regional Council of ICAI**

Hosted by : **Bengaluru Branch of SIRC of ICAI**

Thursday to Saturday, **12th to 14th August 2021**

Time: **5.00 pm to 8.00 pm**

9 hrs. CPE
(3 hrs. Per Day)

NO Delegate Fees

DATE & DAY	TOPICS	SPEAKERS	CPE
Day -1 12.08.2021 Thursday 5.00 pm – 8.00 pm	INAUGURATION BY THE DISTINGUISHED PERSONALITY Benami Law	CA Ashwani Taneja <i>Advocate, (Ex-Member ITAT), Partner - RRA LEGAL</i> Dr. R.N Dash <i>(Ex-DG, International Taxation for India) and (Ex Member and Acting Chairman, Appellate Tribunal, PMLA</i> Sh Amit Khemka <i>Advocate Supreme Court of India (Partner - RRA LEGAL)</i> Sh Ashish Tandon <i>Chartered Accountant</i>	3 Hrs.
Day -2 13.08.2021 Friday 5.00 pm – 8.00 pm	PMLA	CA Ashwani Taneja <i>Advocate, (Ex-Member ITAT), Partner - RRA LEGAL</i> Dr. R.N Dash <i>(Ex-DG, International Taxation for India) and (Ex Member and Acting Chairman, Appellate Tribunal, PMLA</i> Sh Amit Khemka <i>Advocate Supreme Court of India (Partner - RRA LEGAL)</i> Sh Ashish Tandon <i>Chartered Accountant</i>	3 Hrs.
Day – 3 14.08.2021 Saturday 5.00 pm – 8.00 pm	Black Money and Prosecution under Benami Law, PMLA and Black Money and interplay with Income Tax Act, 1961	CA Ashwani Taneja <i>Advocate, (Ex-Member ITAT), Partner - RRA LEGAL</i> Dr. R.N Dash <i>(Ex-DG, International Taxation for India) and (Ex Member and Acting Chairman, Appellate Tribunal, PMLA</i> Sh Amit Khemka <i>Advocate Supreme Court of India (Partner - RRA LEGAL)</i> Sh Ashish Tandon <i>Chartered Accountant</i>	3 Hrs.

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Three Day's Virtual CPE Meetings on Income Tax Audit

Organized by : **Bengaluru Branch of SIRC of ICAI**

Thursday to Saturday, **19th to 21st August 2021**

Time: **4.00 pm to 7.00 pm**

9 hrs.
CPE
(3 hrs.
Per Day)

DATE & DAY	TOPICS	SPEAKERS	CPE
Day - 1 19.08.2021 Thursday 4.00 pm – 5.00 pm	INAUGURATION BY THE DISTINGUISHED PERSONALITY		3 Hrs.
	Amendments in Form 3CD and Practical aspects of Uploading Audit Report on New IT Portal	CA. Deepak Chopra	
	5.00 pm – 7.00 pm Latest Jurisprudence under the Income Tax Act, 1961 on Tax Audit / Presumptive Taxation	CA. Adv. Kapil Goel <i>New Delhi</i>	
Day - 2 20.08.2021 Friday 4.00 pm – 7.00 pm	Discussion on Cash Transactions U/s. 269SS/269T/269ST/40A(3) and Disallowance U/s. 36(1)(iii), 40a(ia), 40A(7), 40A(9) and 43B etc.	CA. Dr. Adv. Rakesh Gupta <i>New Delhi</i>	3 Hrs.
Day - 3 21.08.2021 Saturday 4.00 pm – 7.00 pm	Clause by Clause analysis of form 3cd along with discussion on various audit reports relevant to Tax Audit	CA. Sanjay Agarwal <i>New Delhi</i>	3 Hrs.

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CA. NAVEEN KHARIWAL G

PROGRAM CO-ORDINATOR

CA. Divya S

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Virtual CPE Meetings on Mergers and Acquisitions

Organized by : **Bengaluru Branch of SIRC of ICAI**

Friday & Saturday, **27th & 28th August 2021**

Time: **4.00 pm to 7.00 pm**

6 hrs.
CPE
(3 hrs.
Per Day)

DATE & DAY	TOPICS	SPEAKERS	CPE
Day – 1 Friday 27.08.2021 4.00 pm – 7.00 pm	Corporate Restructuring – Tax & Regulatory perspective Asset sale, slump sale, share transfer, merger and demerger	CA. A.N. Amithraj	3 Hrs.
Day -2 Saturday 28.08.2021 4.00 pm – 6.00 pm	Start-up structuring Company vs. LLP structure, investor rights, Externalization, founder claw back	CA. Abhishek Goenka	3 Hrs.
6.00 pm – 7.00 pm	Capital reduction, buy-back, liquidation Tax and regulatory aspects concerning capital reduction, buy-back, liquidation	CA. Hemanth Danda	

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Schedule from: 18th March 2021 to 25th Sep. 2021

Tentative scheduled faculty may change due to non availability at that point of time

Sl no	Subject	Duration	Faculties
1	Paper-4: Corporate and Economic Laws	18.03.2021 to 16.04.2021	CA. Mridul Agarwal & CA. Prashanth Bharadwaj
2	Paper-1: Financial Reporting	17.04.2021 to 24.05.2021	CA. Kaleshwara Prasad
3	Paper-3: Advanced Auditing and Professional Ethics	25.05.2021 to 08.06.2021	CA. Vikas Oswal
4	Paper-2: Strategic Financial Management	09.06.2021 to 17.07.2021	CA. Chinmaya Hegde All-India Rank Holder
5	Paper-5: Strategic Cost Management and Performance Evaluation	18.07.2021 to 15.08.2021	CA. V. Venkata Siva Kumar, Chennai CA. Ashwini K & CA. Punith Kumar
6	Paper-7: Direct Tax Laws and International Taxation	16.08.2021 to 09.09.2021	CA. Deepak Chopra
7	Paper-8: Indirect Tax Laws	10.09.2021 to 25.09.2021	CA. Dilip Rajpurohith

Course	Fees	Duration (6 Months)	Timings
CA Final	Rs. 14,000/- for Both Groups Rs. 9,000/- for Single Group Rs. 4,000/- for Single Subject	18 th March 2021 to 25 th Sep. 2021	06.30am to 09.45am (Monday to Saturday) 07am to 1.30pm (Sunday)
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		For Nov. 2022 Exams Starting From June 2022.	
CA Intermediate	Rs. 12,500/- for Both Groups Rs. 8,500/- for Single Group Rs. 3,500/- for Single Subject	For May 2022 Exams Starting from 23 rd Sep. 2021.	06.30am to 09.30am (Monday to Sunday) 07.00am to 01.30pm (Sunday)
		For Nov. 2022 Exams Starting From March 2022.	
CA Final	Rs. 14,000/- for Both Groups Rs. 9,000/- for Group - I Rs. 8,500/- for Group - II Rs. 4,000/- for Single Subject	For May 2022 Exams Starting from 23 rd Sep. 2021.	
		For Nov. 2022 Exams Starting From March 2022.	

Schedule for all the subjects will be announced in due course.

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Schedule from: 25th Feb. 2021 to 06th Oct. 2021

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Sl.no	Subject	Duration	Faculties
1	Paper -1: Accounting (Gr-1)	25.02.2021 to 31.03.2021	CA. Murali Nagaraj, CA. Alferd Avinash
2	Paper-3: Cost and Management Accounting	01.04.2021 to 25.04.2021	CA. V. Venkata Siva Kumar, Chennai CA. Ashwini K & CA. Punith Kumar
3	Paper-2: Corporate and Other Laws	26.04.2021 to 16.05.2021	CA. Mridul Agarwal
4	Paper-6: Auditing and Assurance	17.05.2021 to 06.06.2021	CA. Vikas Oswal CA. Kaleshwara Prasad
5	Paper-4: Taxation - Direct Tax Laws	07.06.2021 to 27.06.2021	CA. Prashanth Bharadwaj & CA. Guruprasad Kasarvalli
	Paper-4: Taxation - Indirect Tax Laws	28.06.2021 to 15.07.2021	CA. Venkata Krishna Kothari & CA. Puneeth B S
6	Paper-5: Advanced Accounting	16.07.2021 to 22.08.2021	CA. Vinutha Hegde
7	Paper-7: Enterprise Information Systems & Strategic Management	23.08.2021 to 14.09.2021	CA. Anand P Jangid & CA. Ganesh V. Shandage
8	Paper -8: Financial Management & Economics for Finance	15.09.2021 to 06.10.2021	CA. Chinmaya Hegde & CA. Sowmya P

Course	Fees	Duration (6 Months)	Timings
CA Intermediate	Rs. 12,500/- for Both Groups Rs. 8,500/- for Single Group Rs. 3,500/- for Single Subject	25 th Feb 2021 to 06 th Oct. 2021	06.30am to 09.45am (Monday to Saturday) 07am to 1.30pm (Sunday)
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ICITSS Orientation Course Schedule

sl no	batch no.	from	to	venue	timings
1	237 th _Orientation Morning Batch_Virtual_BLR	05.08.2021	21.0.8.2021	Online	8.00am to 2.45pm
2	238 th _Orientation Afternoon Batch_Virtual_BLR	05.08.2021	21.0.8.2021	Online	2pm to 8.30pm
3	239 th _Orientation Regular Batch_Virtual_BLR	19.08.2021	04.09.2021	Online	9.00am to 3.30pm
4	240 th _Orientation Morning Batch_Virtual_BLR	26.08.2021	13.09.2021	Online	8.00am to 2.45pm
5	241 st _Orientation Afternoon Batch_Virtual_BLR	26.08.2021	13.09.2021	Online	2pm to 8.30pm

Adv. ICITSS MCS Course Schedule

6	191 st _Adv.MCS Course Morning Batch_Virtual_BLR	05.08.2021	21.0.8.2021	Online	7.30am to 2.00pm
7	192 nd _Adv.MCS Course Morning Batch_Virtual_BLR	16.08.2021	01.09.2021	Online	7.30am to 2.00pm
8	193 rd _Adv.MCS Course Afternoon Batch_Virtual_BLR	16.08.2021	01.09.2021	Online	1.30pm to 8.00pm

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73rd Chartered Accountants Day Celebration and Panel Discussion on CA Profession by 2030 - The Changing Scenario & Role of Parents in shaping mind of the Children in pandemic situation



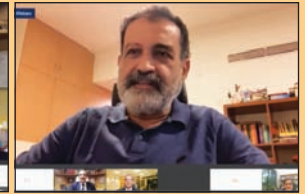
Flag Hoisting



Chief Guest CA. R. Balakrishnan,
Past President, ICAI



CA. K. Gururaj Acharya



CA. T.V. Mohandas Pai, Chairman,
Manipal Global Education Services



CA. Nilesh Vikamsey
Past President – ICAI



CA. Padmini Srinivasan
Professor – IIMB



CA. Dayaniwas Sharma
Central Council Member – ICAI



Felicitations to Chief Guest
CA. R. Balakrishnan, Past President, ICAI



Felicitations to CA. Iranna C. Sadashiv



Dr. Gururaj Karajagi

Media Coverage



59th Annual General Meeting



Coaching Classes Faculties Meeting



Past Chairman's Birthday Celebrations



CA. B. Shiva Mohan



CA. Ravindra Raj Bhandari



CA. T. R. Venkatesh Babu



CA. Raveendra S. Kore



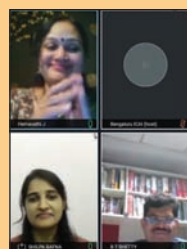
SICASA Annual General Meeting

Annual General Meeting of SICASA Bengaluru & Election to the
Managing Committee of SICASA Bengaluru for the year 2021-22

Young Members Mentoring Program



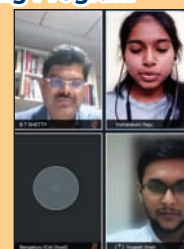
CA. Sanjay M Dhariwal



Gupta College, Bengaluru
on 09.07.2021



Ramanashree Academy of
Management, Bengaluru
on 01.07.2021



Malleswaram Ladies Association
First Grade College for Women,
Malleshwaram, Bangalore on 10.07.2021

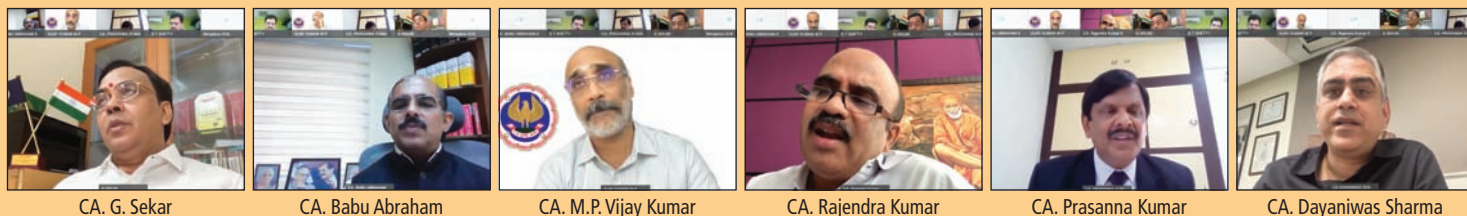


Padamshree Institute
of Management and
Sciences on 12.07.2021

Career Counselling Program

Virtual CPE Meeting's - Members Programmes

Panel Discussion on Multi Disciplinary Firms, Networking & Alliance Models by all Six Central Council Members of SIRC of ICAI



CA. G. Sekar

CA. Babu Abraham

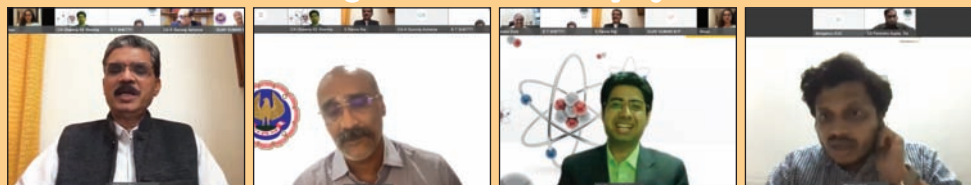
CA. M.P. Vijay Kumar

CA. Rajendra Kumar

CA. Prasanna Kumar

CA. Dayaniwas Sharma

Accounting Standards for Non Company Entities

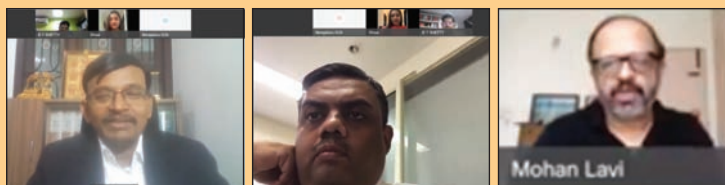


CA. Pannaraj S
Secretary, SIRC of ICAI

Chief Guest CA. M.P. Vijay Kumar
Central Council Member – ICAI
Chairman, Accounting Standards Board

CA. Dheeraj KS Sharma
Gurugram

CA. Udupi Vikram

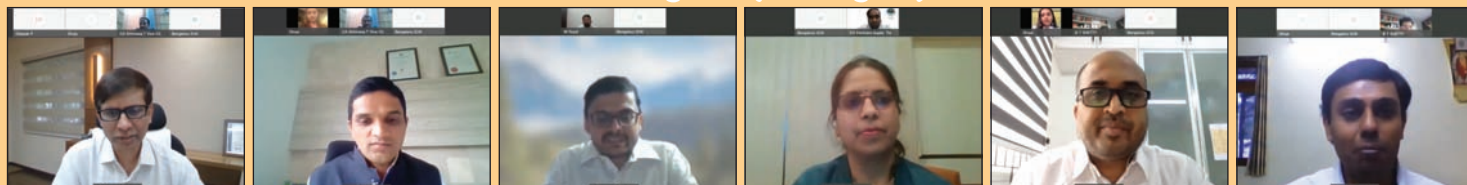


CA. Chinnsamy Ganesan
Chennai

CA. Aditya Kumar

CA. Mohan Lavi

GST for Beginners (Unlocking GST)



Chief Guest
Shri. D.P. Nagendr Kumar, I.R.S
Principal Chief Commissioner - GST

CA. Deepak Jain

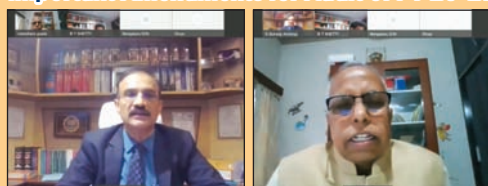
CA. Siddeshwar Yelamali

CA. Annapurna D Kabra

CA. Raghavendra T.N

CA. A. Saiprasad

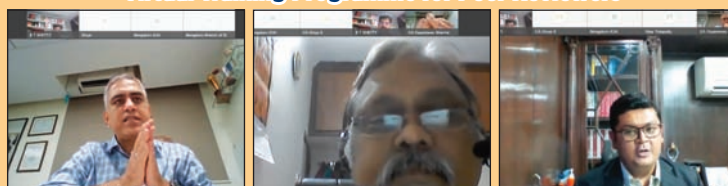
Important Amendments for Audit of FY 20-21



CA. K. Gururaj Acharya

CA. Manohara Gupta

Virtual Training Programme for Peer Reviewers

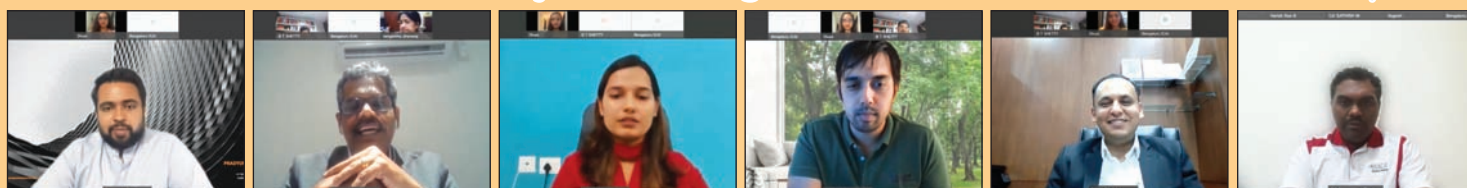


CA. Dayaniwas Sharma
Central Council Member – ICAI

CA. Vijay Totapally

CA. Aniket Talati

Study Circle Meetings



CA. Pradyumna Nag

CA. Ganesh R Shetty

CA. Radhika Bhangdia

CA. Naga Subramanya

CA. Naval Kishore Bajaj

CA. Narasimhan Elangovan

Executive Development Programme on Practical Guide to Information System Audit