

# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



# Bengaluru Branch (SIRC) e-Newsletter

English Monthly

For Private circulation only

Volume 13 | Issue 3 | October 2024 | Pages : 17

## Artificial Intelligence



## HAPPY DASARA

### JNANA PRAVARTANAM

Navigating this Journey with Compass of Knowledge



#### CPE MEETINGS

- 1<sup>st</sup> Batch Certificate Course in **AI – Level 1**  
7<sup>th</sup> to 9<sup>th</sup> October 2024
- Study Circle Meeting **Auditing Standard SA 600 vs ISA 600**  
9<sup>th</sup> October 2024
- Study Circle Meeting **International Code of Ethics vs ICAI Code of Ethics - Must know for members practising in different jurisdictions**  
16<sup>th</sup> October 2024
- Certificate Course in **AI – Level 1**  
18<sup>th</sup> to 20<sup>th</sup> October 2024
- Seminar on **Important Aspects on Transfer Pricing**  
19<sup>th</sup> October 2024
- Study Circle Meeting **AQMM v2.0 – Elevation of Audit Quality**  
23<sup>rd</sup> October 2024
- Seminar on **FEMA**  
9<sup>th</sup> November 2024

**Dear Esteemed Members of the  
Bengaluru Branch,**

**A**s we enter the month of October, it is a time of both reflection and celebration. We celebrate the birth of Mahatma Gandhi, one of the most revered personalities in the world, on the 2<sup>nd</sup> of October. His ideals of simplicity, truth, and integrity continue to resonate deeply with us. Gandhi's philosophy reminds us of the importance of ethical values in our professional lives, even as we embrace advancements in technology.

In today's world, especially with the rapid changes driven by artificial intelligence, it's imperative for Chartered Accountants to keep up with the latest technologies. These innovations are transforming how we serve our clients and meet the needs of the industry.

October also brings the celebration of Ayudha Puja, a reminder of the importance of the tools we use in our work. As we navigate the busy tax audit season, let us acknowledge the resources that aid us in our professional duties and continue to strive for excellence.

We are in the midst of a demanding period with statutory deadlines for filing corporate tax returns, financial statements, and compliance reports. While the workload can be heavy, let's remain focused on delivering the best for

our clients while upholding our professional standards.

In September, we organized an insightful Information Session in collaboration with CPA Australia, covering the importance of Global Strategy and Leadership for Chartered Accountants. This session emphasized how crucial it is for us to apply strategic knowledge in both industry and practice.

Additionally, as mentioned in previous communications, AI-based Certificate Courses for Members in Practice and Industry, along with other updated courses, are now available on our website. Other certification courses to follow, These courses will help members enhance their skills and stay ahead in the evolving professional landscape.

Looking ahead, we have several seminars planned for October and November, covering relevant topics that will add value to your practice. Stay updated by visiting [www.bangaloreicai.org](http://www.bangaloreicai.org).

Wishing you all a very productive month ahead and a joyous Ayudha Puja and Saraswati puja.

With warm regards,

**The Managing Committee Members**  
ICAI – Bengaluru Branch (SIRC)

CALENDAR OF EVENTS  
CPE MEETINGS FOR THE MONTH OF OCTOBER 2024

DATE AND DAY	TOPIC / SPEAKER	TIME	STRUCTURED CPE CREDIT
02.10.2024 Wednesday	<b>Holiday</b>	---	---
07.10.2024 Monday To 09.10.2024 Wednesday	<b>1<sup>st</sup> Batch Certificate Course in AI – Level 1</b> <i>Organized under the aegis of AI in ICAI Committee</i> <i>Hosted by : Bengaluru Branch (SIRC)</i> Course Duration : 3 days Course Fees : Rs. 5,000/- Plus GST	S. Narayanan Auditorium ICAI Bhawan, Vasanthnagar, Bengaluru 10.00 am to 6.00 pm	<b>18 hrs</b>
09.10.2024 Wednesday	<b>Study Circle Meeting</b> <b>Auditing Standard SA 600 vs ISA 600</b> <b>CA. Mohan R Lavi</b> Delegate Fees: Members – Rs.200/- Plus GST	S. Narayanan Auditorium ICAI Bhawan, Vasanthnagar, Bengaluru 6.00 pm to 8.00 pm	<b>2 hrs</b>
16.10.2024 Wednesday	<b>Study Circle Meeting</b> <b>International Code of Ethics vs ICAI Code of Ethics - Must know for members practising in different jurisdictions</b> <i>Organized by : The Ethical Standard Board (ESB) and the Professional Skills Enrichment Committee (PSEC) of ICAI</i> <i>Hosted by : Bengaluru Branch (SIRC)</i> <b>CA. Vikas Oswal</b> Delegate Fees: Members – Rs.200/- Plus GST	S. Narayanan Auditorium ICAI Bhawan, Vasanthnagar, Bengaluru 5.00 pm to 8.00 pm	<b>3 hrs</b>
18.10.2024 Friday To 20.10.2024 Sunday	<b>Certificate Course in AI – Level 1</b> <b>This Course is specially for Members in Industry</b> <i>Organized under the aegis of AI in ICAI Committee</i> <i>Hosted by : Bengaluru Branch (SIRC)</i> Course Duration : 3 days Course Fees : Rs. 5,000/- Plus GST <i>Click here to Register: <a href="https://ai.icai.org/course_details.php?id=46">https://ai.icai.org/course_details.php?id=46</a></i>	S. Narayanan Auditorium ICAI Bhawan, Vasanthnagar, Bengaluru 10.00 am to 6.00 pm	<b>18 hrs</b>



## CALENDAR OF EVENTS

### CPE MEETINGS FOR THE MONTH OF OCTOBER & NOVEMBER 2024

DATE AND DAY	TOPIC / SPEAKER	TIME	STRUCTURED CPE CREDIT
19.10.2024 Saturday	<b>Seminar on</b> <b>Important Aspects on Transfer Pricing</b> <i>Organized by : Bengaluru Branch (SIRC)</i> Delegate Fees: <b>Members</b> – Rs.1,200/- Plus GST <b>Non Members</b> – Rs.1,500/- Plus GST <i>Details at Pg. No.11</i>	<b>Hotel Fairfield –</b> <b>Marriott,</b> <b>59th C Cross,</b> <b>4th M Block,</b> <b>Rajajinagar,</b> <b>Bengaluru</b> <b>10.00 am to 6.00 pm</b>	<b>6</b> hrs
23.10.2024 Wednesday	<b>Study Circle Meeting</b> <b>AQMM v2.0 – Elevation of Audit Quality</b> <b>CA. Jaideep Trasi</b> Delegate Fees: <b>Members</b> – Rs.200/- Plus GST	<b>S. Narayanan</b> <b>Auditorium</b> <b>Vasanthnagar</b> <b>6.00 pm to 8.00 pm</b>	<b>2</b> hrs
30.10.2024 Wednesday	<b>NO Study Circle</b>	---	---
09.11.2024 Saturday	<b>Seminar on</b> <b>FEMA</b> <i>Organized by : Bengaluru Branch (SIRC)</i>	<i>Details will be uploaded on the website</i>	<b>6</b> hrs

#### Advertisement Tariff for the Branch e-Newsletter

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

SUB EDITOR :  
CA. KAVITHA PARAMESH

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# WHY FTWZS AND BONDED WAREHOUSES MATTER WHEN YOU IMPORT

CA. Pradeep Reddy



For businesses dealing with imported goods, managing working capital—especially costs related to Basic Customs Duty—can be a major challenge.

Free Trade Warehousing Zones ('FTWZs') offer a smart solution by providing duty-free storage, simplifying customs procedures, and reducing financial strain. These specialized zones, governed by the Special Economic Zones ('SEZ') Act, 2005.

Additionally, Customs Bonded Warehouse ('CBW') offer another option for deferring customs duties until goods are moved into the domestic market.

This article will explore how FTWZs and CBWs can help businesses dealing with imported goods manage costs and improve efficiency.

## What is an FTWZ?

FTWZs are specialized zones within SEZ. These zones enable global trade through warehousing, trading, and re-exporting, simplifying customs procedures.

## Cost-efficient option to avail benefits of FTWZ

Although setting up a dedicated FTWZ facility can be expensive affair, businesses can lease or rent space from existing FTWZ units to enjoy tax incentives and streamlined logistics without high operational costs.

In a typical model, a Trader/Importer enters into a service agreement with an independent and unrelated third-party Warehousing Service Provider ('FTWZ unit') for storage of goods and incidental services. The goods are shipped from a foreign country to the FTWZ unit, where they are stored based on the IEC and GST registration of the FTWZ unit without any obligation to pay customs duty or GST.

Upon sale, the Trader invoices the domestic customer ('DTA buyer'), who then clears the goods and discharges the customs duty and GST. The Trader receives the sale consideration.

If the goods are meant for manufacture, the importer can clear the goods to their factory as per the production schedule, upon paying the customs duty and GST.

## Key Features of FTWZs

### 1. Duty-Free Trade

FTWZs are deemed to be outside India's customs territory, with customs duties and IGST payable only when goods enter the domestic market. Goods for re-export remain tax-free.

### 2. Strategic Infrastructure

FTWZs are located near key ports and transport hubs, providing state-of-the-art facilities for warehousing and transport. Major FTWZs in India include:

- Arshiya (Nhava Sheva, Maharashtra)
- J. Matadee (Sriperumbudur, Chennai)



### 3. Flexible Trading

FTWZs allow businesses to:

- Re-export goods without duties
- Sell domestically with applicable taxes
- Conduct transactions in foreign currencies, adapting to global demands

### 4. Value-Added Services

FTWZs enable activities such as packaging, labelling, assembly, refrigeration, and kit assembly (CKD/SKD). Other services include repackaging, kitting, re-labelling, assembling, lashing, shrink wrapping, strapping, palletization, bottling, clubbing, quality checking, testing, combination packing, and handling.

### 5. Just-in-Time (JIT) Delivery

FTWZ enables businesses to adopt JIT delivery, aligning raw-material orders with production schedules and making the supply chain more efficient.

### 6. Lessen License Burden

No Drug Licenses/BIS/FSSAI/approvals/certifications are required for importing goods into FTWZs. These certifications are only needed if goods are taken out for Domestic Tariff Area ('DTA') sales.

### 7. Long-Term Storage Benefits

Goods can be stored without paying customs duty as long as the Letter of Authorization is valid, allowing for flexible inventory management.

### 8. Warehousing for Global and Domestic Trade

FTWZs can hold, dispatch, re-sell, re-invoice, or re-export goods on behalf of foreign suppliers, foreign buyers, or DTA suppliers and buyers, providing solutions for both international and domestic trade. Thereby FTWZ allow foreign companies to operate in India without having a permanent establishment

### Transaction in FTWZ: GST and Customs implications

#### 1. Import goods into FTWZ and sale to customers in Domestic Tariff Area

- No customs duty and IGST are payable upon import, it is payable only when goods are sold to DTA buyers.
- Goods sold to DTA buyers are treated as imports.
- DTA buyers can file Bill of Entry or authorize FTWZ to file on their behalf.
- DTA buyers can purchase goods without payment of customs duty and IGST under schemes like Advance Authorization ('AA') or Export Promotion of Capital Goods ('EPCG').
- Payment from DTA buyer need not be in foreign currency.
- Foreign suppliers selling to domestic buyers from FTWZ do not require GST registration.

#### 2. Import goods into FTWZ and sale to another FTWZ or SEZ

- Transactions between FTWZs or SEZs are exempt from customs duty and GST, however, must be settled in foreign currency.

#### 3. Import goods into FTWZ and Re-export to a Foreign Country

- Goods imported into FTWZ and re-exported are exempt from customs duty and GST, however, must be settled in foreign currency.

#### 4. Transfer from DTA to FTWZ for Export

- DTA suppliers can transfer goods to FTWZ as zero-rated supplies under GST, meaning no GST is applicable.
- DTA suppliers can claim export incentives such as GST refunds, duty drawback, and AA/EPCG benefits upon filing a Bill of Export.

#### Customs Bonded Warehouse– An Alternative to FTWZ

A Customs Bonded Warehouse allows businesses to store imported goods. Customs duty is deferred and paid only when goods are cleared for domestic use. If goods are exported, no customs duty shall be payable.

#### Key Differences Between FTWZ and CBW

S. No	Aspect	FTWZ	CBW
1	Can a foreign entity hold inventory	Yes	No
2	Customs Duty	Deferred at the time of import, payable upon clearance for home consumption	Same benefit allowed.
3	Interest-free storage period	Can be stored as long as Letter of Authority ('LOA') is valid.	Interest-free for 3 months; 15% p.a. interest thereafter.
4	Temporary Removal ('TR')	TR possible in FTWZ for up to 120 days for exhibitions.	TR not allowed.
5	Re-export	Allowed, customs duty deferred and waived off upon export.	Allowed, with the same benefit.
6	Activities Allowed	Assembling, re-packing, handling, quality assurance, etc.	Limited scope of activities. Repacking/packing is not allowed
7	Storage of Goods procured from DTA	Allowed.	Not allowed.
8	Dollar Billing to DTA Buyers	Allowed.	Not allowed.
9	Consolidation/Partial Sales	Allowed in FTWZ.	Not allowed in CBW.
10	Responsibility to comply with Customs rules	FTWZ Unit operator	Trader/Importer
11	Maximum storage period	As long as LOA is valid.	One year
12	Masking of purchase value to DTA	Possible	Not possible
13	Can DTA buyer avail benefits of free trade agreement	Yes	Yes

#### Conclusion

FTWZs and CBWs both offer cost-saving opportunities for businesses in global trade. FTWZs provide more comprehensive services, including value-added activities and longer storage periods, while CBWs offer a simpler solution for deferring customs duties. Choosing the right option depends on your business needs, but both can significantly enhance supply chain efficiency and reduce operational costs.

*The author can be reached at [pradeepreddy@unnathipartners.com](mailto:pradeepreddy@unnathipartners.com)*



# GROWTH AND FUTURE OF TRAVEL AND TOURISM INDUSTRY IN INDIA



CA. Krishnaveni Mukkamala

India's travel and tourism industry is booming. The sector is expected to generate a whopping \$24 billion of revenue in 2024. Its growing at an impressive annual rate of 9.6%, going to reach \$34.25 billion by 2028. This growth is largely driven by Government initiatives, improved transport and infrastructure and prevention of heritage sites.

## Key Growth Drivers

- **Vaccine Drive:** India's vaccine campaign which was extremely successful has made it a safe destination for tourists.
- **Medical and wellness tourism:** India's affordable healthcare system and medical industry has made it attractive destination to medical tourists from around the world.
- **Rise in domestic tourism:** growing working class and increase in disposable income has led to rise in domestic tourism.
- **Government initiatives:** schemes like Swadesh Dashan and National integrated database of Hospitality Industry (NIDHI) are promoting tourism.

## Future Outlook

- **Foreign investment:** the government has announced its full support to 100% foreign direct investment in tourism related ventures.
- **Infrastructure development:** Rail, road, Air transport and infrastructure is being developed through introducing superfast trains, regional airports which makes travel easier and inland destinations more accessible.
- **Big hotel groups like Radisson** are expanding into tier 2 and tier 3 cities
- **New airlines like Fly 91** are coming up to enhance regional connectivity.

How can a chartered accountant add value to the industry:

- **Strategic advisory:** conducting feasibility studies, market research and analysis, business restructuring and turnaround strategies.
- **Financial management:** Financial planning and budgeting for tourism projects, cost control and optimization, Financial reporting and analysis.

- **Operational improvement:** Process optimization and streamlining, cost-benefit analysis.
- **Accounting, audit and assurance:** hotel and tour operator accounting, internal audits, risk assessment, compliance audits.
- **Taxation and compliance:** tax planning and advisory services, GST and Income tax compliance, Representation to tax authorities.
- **Tracking KPI's :** Monitoring revenue, ROI, cost reduction, customer satisfaction.

Overall, India's travel and tourism industry is poised for significant growth driven by a combination of government initiative, infrastructure development and increasing demand. The role of a chartered accountant becomes very important in terms of improved financial management, enhanced decision making, Increased operational efficiency, strategic growth and expansion.

Sources: [incredibleindia.org](http://incredibleindia.org)  
[skift.com](http://skift.com)



# TOKENIZATION OF REAL WORLD ASSETS ON BLOCKCHAIN: OPPORTUNITIES AND CHALLENGES



CA. Vivek Shah, Advocate

## Introduction

Tokenization of real-world assets (RWAs) on blockchain represents one of the most promising advancements in the financial and technological sectors. By converting tangible and intangible assets into digital tokens on a blockchain, this approach offers unprecedented opportunities for liquidity, accessibility, and efficiency. However, as with any evolving technology, it also poses unique challenges, particularly in terms of legal frameworks and regulatory compliance.

## What is Tokenization?

Tokenization is the process of converting the right to an asset into a digital token, which can be stored, transferred, and traded on a blockchain.

These assets can range from real estate, art, and commodities to shares in a company. The benefits of tokenization include:

- **Liquidity:** By enabling fractional ownership, tokenization opens up high-value markets to a broader range of investors.
- **Accessibility:** Individuals who may not have the means to buy

entire assets can now purchase fractions or shares.

- **Transparency:** Blockchain's immutable ledger ensures that ownership records are transparent and secure, reducing fraud risks.
- **Faster Transactions:** Smart contracts can automate many processes, reducing transaction times significantly.

## Practical Applications

1. Real Estate
2. Fine Art
3. Commodities
4. Intellectual Property

## Legal Challenges

While the potential of tokenizing RWAs is vast, certain legal challenges must be addressed:

### 1. Regulatory Compliance

Global regulatory landscapes vary significantly, and compliance is complex:

- **Securities Law:** In many jurisdictions, tokenized assets may be classified as securities, which subjects them to stringent regulatory oversight.

This includes registration requirements and adherence to investor protection laws.

- **Anti-Money Laundering (AML) and Know Your Customer (KYC):** Regulators often require that platforms conducting tokenization perform due diligence on their users to prevent illicit activities.

### 2. Ownership Rights

The nexus of law and technology complicates ownership rights:

- **Legal Recognition:** Many jurisdictions have yet to establish legal recognition for digital tokens as a form of ownership. This can lead to disputes regarding asset control and rights.

- **Smart Contracts:** While they can automate agreements, smart contracts must be carefully designed to ensure they comply with legal standards.

### 3. Asset Custody and Management

Who holds the assets?

- **Custodianship:** Legal frameworks regarding the custody of tokenized assets are still in development.



Proper arrangements must be established for the physical storage and management of RWAs.

- Insurance and Liability: Questions arise regarding who is liable in case of asset loss or theft, particularly in the case of tangible assets.

#### 4. Tax Implications

The tokenization of RWAs could alter how assets are taxed:

- Capital Gains Taxation: The nature of transactions and ownership in tokenized assets may lead to new tax obligations or change

existing paradigms of taxation.

- Transfer Taxes: Jurisdictions may introduce or adapt transfer taxes concerning tokenized asset trades.

#### Conclusion

The tokenization of real-world assets on blockchain has the potential to revolutionize finance, creating more accessible, liquid, and efficient markets. However, significant legal hurdles must be overcome to realize this vision fully. Regulatory clarity, legal recognition of token ownership, custodianship, and tax implications are all critical factors that will

influence the future landscape of tokenized assets.

As we move forward, collaboration between technologists, legal experts, and policymakers will be essential to navigate these challenges and harness the full potential of asset tokenization, ensuring a compliant, safe, and beneficial growth of this innovative approach. The transformation of RWAs through blockchain is not merely a technological innovation; it is a paradigm shift that requires careful consideration of its implications for stakeholders across the spectrum.

*The author can be reached at  
info@shahvivek.com*

# Seminar on Important Aspects on Transfer Pricing

Organised by **Bengaluru Branch (SIRC)**

On **Saturday, 19<sup>th</sup> October 2024**

Venue: **Hotel Fairfield – Marriott,  
59<sup>th</sup> C Cross, 4<sup>th</sup> M Block, Rajajinagar, Bengaluru**

Time: **10.00 am to 6.00 pm**



TIMINGS	TOPICS	SPEAKERS
9.30am to 10.00am	<b>Registration &amp; Networking</b>	
10.00am to 11.30am	TP Controversies and what all taxpayer need to comply	<b>CA. Lalit Attal</b>
11.30am to 12.00 noon	<b>TEA BREAK</b>	
12.00 noon to 1.30pm	Advanced Pricing Arrangements GCC – structuring inter company transactions at the time of set up of operations	<b>CA. Umesh</b>
1.30pm to 2.30pm	<b>LUNCH BREAK</b>	
2.30pm to 4.00pm	Transfer Pricing compliance and documentation what should a practicing CA be mindful of Selection of Filters Selection of PLI With Case Studies Drafting Functional Analysis – important aspects Selection of Most Appropriate Method with case studies	<b>CA. Narendra J Jain</b> <i>(Confirmation Awaited)</i>
4.00pm to 4.30pm	<b>TEA BREAK</b>	
4.30pm to 6.00pm	Form 3CEB – important aspects and precautions	<b>CA. Sugandha Dutt Giri</b>

Chairman  
Bengaluru Branch (SIRC)

**CA. Kavitha Paramesh**  
Secretary  
Bengaluru Branch (SIRC)

## Online Registration open

	For MEMBERS:	For NON MEMBERS:
<b>DELEGATE FEES :</b>	<b>Rs. 1,200/- (Plus GST)</b>	<b>Rs. 1,500/- (Plus GST)</b>

Mode of Payment: Online / Cash / Cheque in favour of “**Bangalore Branch of SIRC of ICAI**”, payable at Bengaluru  
For Registration, click [www.bangaloreicai.org](http://www.bangaloreicai.org) | Tel: 080 4394 4868 / 876, 96069 13003



# Course on “Finance for Non-Finance Executives” (FNFE)

A Management Development Programme

## XXIII Weekend Batch of the Course on Finance for Non Finance Executives at Bengaluru Branch (SIRC)

**Kind Attention: Members**

*Members are requested to pass on the information to their Clients.*

The course is **open for Non-Finance Executives** such as Engineers, Architects, Doctors, Human Resource Personnel, Department Heads / Administrators / Entrepreneurs and various other professionals, those who are not having adequate knowledge of Accounts / Finance.

The course does not call for any prior knowledge in Accountancy, Finance and Tax Laws. The course coverage will be basic in all subjects.

Date	: 16 <sup>th</sup> November 2024 to 28 <sup>th</sup> November 2024	Course Fees :	Rs. 20,000/- Plus GST
Venue	: ICAI Bhawan S. Narayanan Auditorium Vasanthnagar, Bengaluru	Mode of Payment:	DD/Cheque in favor of Bangalore Branch of SIRC of ICAI
Time	: 10.00 am to 6.30 pm		
Day	: Full Day only on Saturday	Contact :	080 43944876
No. of Weeks	: 07 weekend Saturday's	For any Assistance	e-mail: <a href="mailto:blrprogrammes@icai.org">blrprogrammes@icai.org</a>
Tea Break	: 15 mins.		
Lunch	: 2.00 pm to 2.30 pm	Register at	<a href="http://www.bangaloreicai.org">www.bangaloreicai.org</a>

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



**ICAI BENGALURU BRANCH  
IS ORGANISING COACHING  
CLASSES FOR  
CA FOUNDATION &  
CA INTERMEDIATE STUDENTS**

JNANA  
PRAVARTANAM

Navigating this journey with  
compass of knowledge



## CA Coaching Classes For New Syllabus

### ADMISSIONS OPEN FOR SUBJECTWISE COACHING

In pursuance of our objective to provide fruitful and quality teaching to our students, we are pleased to inform you that **PHYSICAL** coaching classes for **CA FOUNDATION & CA INTERMEDIATE** students & will commence as follows

#### Why you Should Choose ICAI – Bengaluru Branch

##### Salient features

- Experienced, Expert and Dedicated faculty members
- Methodology – Concept Oriented Teaching
- Affordable Coaching Fee, Library Facility, Reading Room Facility
- Mock Tests, Revision Classes, Crash Course, Quiz Programme & Classroom presentations.
- The journey of CA student with bengaluru branch will be filled with Innumerable knowledge oriented activities coupled with motivational sessions & orientation classes, guided by our senior members, renowned faculty & resource persons to make student life productive and fruitful.
- It is a golden opportunity to be part of the bengaluru branch by enrolling as a student to become a prestigious member of this glorious profession.

**Online  
Registration  
Now open!**

Course	Fees	Starting Dates	Timings
<b>CA Foundation</b>	Rs. 14,000/- (Including Mock Test and Crash Course)	<b>Starting from in Month of Jan 2025 for May/June 2025 Exams</b>	04.30pm to 07.30pm (Monday to Saturday) 8.00am to 2.00pm (Sunday) (Evening batch)
<b>CA Intermediate</b>	Rs. 22,000/- for Both Groups Rs. 13,500/- for Single Group (Including Mock Test and Crash Course) Rs. 5000/- for Single Subject	<b>Starting from in Month 14<sup>th</sup> Oct. 2024 for May 2025 Exams</b>	07.00am to 10.00am (Monday to Saturday) 8.00am to 2.00pm (Sunday)

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

Registration Fees - Mode of payment: Cash / Online [www.bangaloreicai.org](http://www.bangaloreicai.org)

Email: [blrstudentevents@icai.org](mailto:blrstudentevents@icai.org) | Website: [www.bangaloreicai.org](http://www.bangaloreicai.org)

Venue: ICAI Bhawan", 16/O, Miller's Tank, Bed Area, Vasanthanagar, Bengaluru -52

Note: Fees once paid will not be refunded.






**For further details /Queries  
Pls call 080 - 4394 4868 /4876  
Mob: 9880007904**

**Chairman**

**Secretary**



# REGISTRATION OPEN FOR CA INTERMEDIATE COACHING CLASSES FOR JAN. 2025 EXAMS - GROUP – II NEW SYLLABUS

Subject and dates	Faculty name	
<b>Paper-4: Cost and Management Accounting</b> <b>Dates: 13.10.2024 to 05.011.2024</b>	CA. PUNITH KUMAR N	
	CA. NARENDRA KUMAR B	
<b>Paper-5: Auditing and Ethics</b> <b>Dates: 06.11.2024 to 24.11.2024</b>	CA. VIKAS OSWAL	
<b>Paper-6B: Strategic Management</b> <b>Dates: 25.11.2024 to 30.11.2024</b>	Mr. SHASHI KIRAN M.	
<b>Paper-6A: Financial Management</b> <b>Dates: 01.12.2024 to 08.12.2024</b>	CA. CHINMAYA HEGDE All-India Rank Holder	

Course	Fees	Timings
CA Intermediate	Rs. 22,000/- for Both Groups Rs. 13,500/- for Single Group (Including Crash Course) Rs. 5000/- for Single Subject	07.00am to 1.30pm (Monday to Sunday)

Registration Fees - Mode of payment: Cash / Online [www.bangalorocai.org](http://www.bangalorocai.org)

Email: [hrstudentevents@icai.org](mailto:hrstudentevents@icai.org)

**Note: 1) Fees once paid will not be refunded.**

For further details /Queries Pls call 080 - 4394 4868 /4876

Mob: 9880007904

Venue: Bengaluru Branch of SIRC of ICAI  
'ICAI BHAWAN' #, 16/O, Millers Tank Bed Area,  
Vasanth Nagar, Bangalore - 52.



Chairman

Secretary



**kinelectro lines**



## Record your ASSETS with our permanent metal tags and labels

Kinelectro Lines are in the business of manufacturing Asset tags and labels for over 30 + years now

Whether you require unique serial numbers, barcodes, or QR codes, our tags & labels enable efficient asset identification. We offer a variety of substrates for Asset Tags & Labels, most popular ones used for this application are anodized aluminium, polyester, polycarbonate, and vinyl.



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contact us @ : +91 9686466322 / 9980454999



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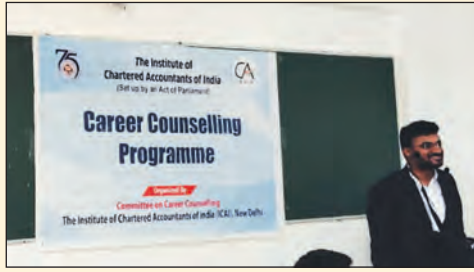
## Kinelectro Lines India Private Limited

# 139, KIADB Indl Area, 4th Phase, Bommasandra,  
Hosur-Jigani Link Road, Bangalore, India 560099

## Few Snapshots of Career Counselling Programs



Sri Lakshmi PU College - Bengaluru



Vidya sanskaar PU College - Magadi



Maharani Lakshmi Ammanni College - Bangalore



GNR Composite pu college - Gauribidanur



BGS Degree College - Bangalore



BGS PU College Arakalagudu - Hassan



Government First Grade College - Rajajinagar, Bangalore



Yajnavalkya Public School - Hiriyr



Government Adarsh Vidhyala - Kanakapura



New Alliance Degree College - Channarayapatana





**Informative Session  
Organized in Association with CPA Australia**



CA. Shripad H N  
SICASA Chairman



CA. Mahesh M

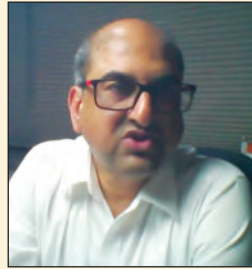


Mr. Bhavishya Sharma



Ms. Babita Passi

**Webinar on Growing Opportunities of  
Multi-Disciplinary Professional Service  
by Chartered Accountants**



CA. Sanjay Jhanwar

**Study Circle Meeting**



CA. Kavitha Paramesh  
Secretary  
Bengaluru Branch (SIRC)



CA. Krishna Upadhyay