

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(SET UP BY AN ACT OF PARLIAMENT)



BENGALURU BRANCH SIRC

E-NEWSLETTER

UTKARSHA

NEW FINANCIAL YEAR

AUDIT

And So I
Chose to
Begin Again.

ETHICS

NEW INCOME TAX ACT

From the Chairperson's Desk



Aathmiya Namaskara to each one of you,

I hope you all had a joyful Yugadi, a blessed Eid, and a happy Mahaveer Jayanti!

April holds a special place in our professional calendar. For the world, it is simply the fourth month of the year, but for us as Chartered Accountants, it is the true beginning. It is the month when we step into a new financial year with renewed hope, purpose and pride.

The financial year 2026-27 arrives not just with a change of date, but with a wave of significant regulatory change. The Income Tax Act, 2025 and the four Labour Codes have come into effect. The Foreign Contribution (Regulation) Act has been amended, and further changes to the Companies Act are on the horizon. Each of these developments is, at its heart, an opportunity, for us to deepen our

expertise, broaden our advisory role, and serve our clients and stakeholders with even greater confidence and position ourselves as Global Advisors

I am reminded of a Vachana from Sarvagna that captures this spirit beautifully:

ಅರಿವಿನ ಅರಿವಿಗೆ ಅರಿದಾದ ಕುರುಹುಂಟು ।

ಅರವಟಿಗೆ ನೀರಾ ತಾ ಲೋಕಕ್ಕೆ,

ಎರೆಯುತಿಪ್ಪಂತೆ ಸರ್ವಜ್ಞ ॥

“True knowledge carries a rare mark of its own — it multiplies only when shared, and deepens only through constant observation and learning.”

This is precisely the spirit that guides the Bengaluru Branch. We exist to be that *aravattige*, a watering point, where members come to refresh their knowledge and return strengthened.

March in Retrospect

The month of March was both vibrant and fulfilling. With bank audit season upon us, we organised a full day seminar on Bank Branch Audit on 27th March 2026, drawing 264 delegates. The seminar offered practical insights into technology driven audit practices, the latest changes in the banking landscape, and audit preparedness. We were honoured to have Ms. Joohi Smita Sinha, CGM, State Bank of India, grace the occasion as Chief Guest.

We also witnessed a resounding response to our one day conference for Women CAs, with approximately 250 members in attendance. The conference was a platform to network, sharpen leadership skills, and strengthen professional positioning, and the energy in the room was truly inspiring. Dr. Tejaswini Ananthakumar joined us as Chief Guest.

The month's other programmes drew strong participation across diverse areas:

Programme	Participants
Half-Day Seminar: Income Tax Act 2025 & Audit of Non-Corporate Entities	267
AI Certificate Course (Batch 1)	68
SCM – Key Changes in FEMA Trade Regulations & Customs Duty	73
AI Certificate Course (Batch 2)	54
SCM – Decoding the Labour Code & Financial Reporting	153
SCM – Recent Amendments under GST Law & Budget Compliances 2026	152
SCM – TDS and TCS Changes: Implications for Practice	219

Thank you for your participation and encouragement. It is your collective energy that drives this Branch forward.

April Ahead

Building on this momentum, April features a rich programme of learning opportunities. Our **Year End Book Closure and Compliance Series** - three focused sessions covering Accounting Standards, Income Tax & GST, and the Companies Act respectively, will help members navigate the critical year end period with confidence.

We are also rolling out certificate courses in Information Systems Audit (DISA), Foreign Exchange Management, GST, and Artificial Intelligence, the last of these being offered both in Bengaluru and Hosur.

Beyond compliance, we are expanding into broader professional horizons. A workshop on **Wealth Management in Volatile Market Conditions**, and half a day seminar on **UK and USA outsourcing opportunities for CAs** under our *Think Global, Serve Global* initiative, reflect the Branch's commitment to helping members grow beyond traditional practice boundaries.

I am particularly delighted to introduce "**Moot Tribunal: From Practice to Courtroom**", a new initiative designed with women members and young professionals in mind. Through hands on simulated tribunal experience and expert mentorship, this programme aims to help members develop tax litigation as a meaningful area of practice. I urge you to take advantage of this unique opportunity; the details are included in this newsletter.

As we step into this new year together, let us not merely respond to change — let us lead through it. With preparation, foresight, and the spirit of continuous learning, I am confident that each one of us will make this a year of professional growth and personal fulfilment.

For when we grow together, the profession grows stronger.

Wishing you a productive, fulfilling, and inspiring year ahead!

Yours,

CA Kavitha Paramesh

Chairperson

ICAI Bengaluru Branch (SIRC)

CALENDAR OF EVENTS

CPE MEETINGS FOR THE MONTH OF APRIL 2026

DATE AND DAY	TOPIC / SPEAKER	VENUE & TIME	STRUCTURED CPE CREDIT
01.04.2026 Wednesday	Study Circle Meeting Year End & Book Closure Series - I Year End Compliance - Accounting Standards CA Vikram Udipi Delegate Fees : Members – Rs.300/- Plus GST Non Members – Rs.600/- Plus GST	ICAI Bhawan Vasanthnagar, Branch Premises Bengaluru 5:00 pm to 8:00 pm	 3 Hrs.
02.04.2026 to 05.04.2026, 09.04.2026 to 12.04.2026 & 16.04.2026 to 19.04.2026 Thursday - Sunday	DISA (Diploma in Information Systems Audit) Certificate Course – Bengaluru	IBIS, Bengaluru City Centre, 30, Raja Ram Mohan Roy Rd, Sampangi Rama Nagara, Bengaluru 10:00 AM - 5:00 PM	 30 Hrs.
03.04.2026 Friday to 05.04.2026 Sunday	Certificate Course on AI for CAs <i>Organised under the aegis of</i> Digital Accounting and Assurance Board <i>Hosted by: Bengaluru Branch (SIRC)</i>	Fairfield by Marriott Bengaluru 59th C Cross, 4th M Block, Manjunath Nagar, Rajajinagar, Bengaluru	 18 Hrs.
08.04.2026 Wednesday	Study Circle Meeting Year End & Book Closure Series - II Year End Compliance under Goods & Service Tax Act, & Income Tax Act CA Hanish S & CA Rani N R Delegate Fees : Members – Rs.300/- Plus GST Non Members – Rs.600/- Plus GST	ICAI Bhawan Vasanthnagar, Branch Premises Bengaluru 5:00 pm to 8:00 pm	 3 Hrs.
10.04.2026 Friday to 12.04.2026 Sunday	Certificate Course on AI for CAs <i>Organised under the aegis of</i> Digital Accounting and Assurance Board <i>Hosted by: Bengaluru Branch (SIRC)</i>	Fairfield by Marriott Bengaluru 59th C Cross, 4th M Block, Manjunath Nagar, Rajajinagar, Bengaluru	 18 Hrs.

DATE AND DAY	TOPIC / SPEAKER	VENUE & TIME	STRUCTURED CPE CREDIT
11.04.2026 Saturday	<p>Workshop on GST Litigation Fundamentals, followed by Assessment Test Part 1 of the Moot Tribunal Program</p> <p>Delegate Fees : Members – Rs.1,000/- Plus GST</p>	<p>ICAI Bhawan Vasanthnagar, Branch Premises Bengaluru 10:30 am to 12:30 pm</p>	
11.04.2026 Saturday	<p>Workshop on Income Tax Litigation Fundamentals, followed by Assessment Test Part 1 of the Moot Tribunal Program</p> <p>Delegate Fees : Members – Rs.1,000/- Plus GST</p>	<p>ICAI Bhawan Vasanthnagar, Branch Premises Bengaluru 01:30 am to 03:30 pm</p>	
14.04.2026 Tuesday	<p>Half A Day Seminar at Tumkur Form Flux: Mastering New Tax Rules & Compliance 2025, Tax Forms 2.0: Decode the 2025 Shift and TDS provisions under IT Act 2025 CA Deepak Chopra</p> <p>Delegate Fees : Members – Rs.500/- Plus GST Non Members – Rs.1,000/- Plus GST</p>	<p>Chartered Accountants Association, TDCAA Premises, Tumkur 10:00 am -01:15 pm</p>	
15.04.2026 Wednesday	<p>Study Circle Meeting Year End & Book Closure Series - III Companies Act CCFS and Recent Judgments under the Companies Act CS Thirupal Gorige & CS Sundharesan J</p> <p>Delegate Fees : Members – Rs.300/- Plus GST Non Members – Rs.600/- Plus GST</p>	<p>ICAI Bhawan Vasanthnagar, Branch Premises Bengaluru 5:00 pm to 8:00 pm</p>	
22.04.2026 Wednesday	<p>Study Circle Meeting Wealth Management in the Volatile Market Conditions Mr. Sreekara IP <i>Founder – Director and Chief Entrepreneur at WMG Group</i></p> <p>Delegate Fees : Members – Rs.300/- Plus GST Non Members – Rs.600/- Plus GST</p>	<p>ICAI Bhawan Vasanthnagar, Branch Premises Bengaluru 5:00 pm to 7:00 pm</p>	
25.04.2026 Saturday	<p>Half A Day Seminar at Tumkur Salary, House Property & Capital Gains: 2025 Tax Act Decoded CA Kaushik Raj</p> <p>Delegate Fees : Members – Rs.500/- Plus GST Non Members – Rs.1,000/- Plus GST</p>	<p>Chartered Accountants Association, TDCAA Premises, Tumkur 10:00 am -01:15 pm</p>	

DATE AND DAY	TOPIC / SPEAKER	VENUE & TIME	STRUCTURED CPE CREDIT
29.04.2026 Wednesday	Study Circle Meeting Think Global and Serve Global - UK outsourcing opportunities for CAs CA Latha Bala, UK, London USA outsourcing opportunities for CAs CA Varun Nirmal Delegate Fees : Members - Rs.300/- Plus GST Non Members - Rs.600/- Plus GST	ICAI Bhawan Vasanthnagar, Branch Premises Bengaluru 5:00 pm to 8:00 pm	 3 Hrs.

The Bengaluru Branch (SIRC) congratulates all the qualified Candidates
Result of Chartered Accountants Examination held in January 2026

INTERMEDIATE			
Group(s)	No. of Candidates appeared	No. of Candidates passed	% of pass
Group- I	105526	14733	13.96
Group-II	69477	10798	15.54
Both Groups	41798	3924	9.39

Announcement: Requirement of Reading Room Facility for CA Students

The ICAI Bengaluru Branch is looking for reading room facilities for our CA students. Institutions or individuals who can provide or refer suitable reading room spaces of around 2,000 sq. ft. in and around Bengaluru city are kindly requested to inform us.

This initiative will greatly benefit our students.

Contact Details:

Phone: 080-43944868 / 876, Mobile: 9880007906, Email: blrchairman@icai.org | blradmin@icai.org

Advertisement Tariff for the Branch e-Newsletter	COLOUR FULL PAGE		INSIDE BLACK & WHITE		EDITOR : CA KAVITHA PARAMESH SUB EDITOR : CA SHRIPAD H N
	Outside back	₹ 40,000/-	Full page	₹ 20,000/-	
	Inside back	₹ 30,000/-	Half page	₹ 10,000/-	
			Quarter page	₹ 5,000/-	
Advt. material should reach us before 22nd of previous month.					

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Relevance of statements made under Summons



CA Deepak Kothari

Of the 187 sections under the GST Act, 2017, there are various provisions which are very active and grab attention of the taxpayer, department, or appellate officers and the courts at large and there are other provisions which are not spoken about at all, we would call them as silent provisions.

One of the silent provisions under the GST Act in terms of curiosity of the reader's attention is Section 136.

Section 136 is a replication majorly from the provisions of Central Excise Act, 1944. The section is extraction from section 9D of the erstwhile Act, but not a reproduction in toto. Even though the major text is same there are remarkable differences which this article tries to emphasize on.

Section 136 is a provision which helps the department in the event of any prosecution (arrest) and the alleged person is avoiding the arrest.

This provision empowers the officer to **rely on the** statements made in response to any summons and can be used to prove the **truth** made in any prosecution. The specific circumstances where these statements could be used are –

- i. If the person who made the statement is dead and not available to give evidence in proceedings of prosecution for any offence under CGST Act or
- ii. If the person who made the Statement cannot be found or
- iii. If the person who made the Statement is incapable of giving evidence in proceedings of prosecution for any offence under CGST Act or

iv. If the person who made the Statement is kept out of the way by the opposing party, or

v. The person's presence cannot be obtained without **unreasonable delay or expense**, as determined by the Court for giving evidence in proceedings of prosecution for any offence under CGST Act.

In these specific cases, the said Statement made in response to any summons under Section 70 can be read in evidence much like a deposition of the said person.

Important aspects when one reads carefully through the provisions is that not all statements made can be relied and only statements made in response to a summons can be used.

Secondly, the statements made can be relied upon in prosecution trail for GST offences alone and not for any departmental adjudication proceedings like Audit or a Show Cause Notice. Therefore section 136 cannot be invoked to bootstrap evidence for purposes like tax adjudication or penalty orders, which must be based on duly proven documentary evidence. This is the major distinction between the erstwhile Central Excise Act and the GST Act, wherein the statements made in Central excise Act would be applicable even in departmental proceedings like adjudication and other quasi-judicial proceedings, but there is no such usage permitted under the GST Act.

That's such a relief to the taxpayer, when a statement is made and it can be relied only in case of special circumstances which are narrowed down in the section 136.

This provision also needs to be evaluated in the light of the Judgement of Toofan Singh

The landmark judgement in *Toofan Singh vs State of Tamil Nadu (2021) 4 SCC 1* addressed significant legal issues concerning the admissibility of confessional statements recorded by officers under the Narcotic Drugs and Psychotropic Substances Act, 1985 (NDPS Act). The Supreme Court of India in this case was tasked with evaluating whether confessions made to officers empowered under the NDPS Act, in line with Section 67 of the Act, were admissible as evidence. The case examined the interplay between fundamental rights, such as the right against self-incrimination under Article 20(3) and the right to privacy under Article 21, and the powers granted to officers under the NDPS Act to record confessions.

The Supreme Court held that confessions made under Section 67 of the NDPS Act are inadmissible as evidence against the accused. This decision was grounded in the protection of the individual's rights against self-incrimination and the protection of privacy as enshrined in the Constitution.

What was stated in the above judgement which stands as a testament to the importance of safeguarding constitutional rights is very well brought out in the GST law and also differentiating it from the Excise Act, thus giving a safeguard to the tax payer and protecting them when any incorrect use of statement under Summons is made by the tax officer in case of regular proceedings.

SELF EVALUATION – ಸ್ವಯಂ ಮೌಲ್ಯಮಾಪನ



CA K.T. Kuthalingam

Code of Ethics - ನೀತಿ ಸಂಹಿತೆ

Ethics is not merely a chapter in the Chartered Accountant's curriculum, it is the very foundation upon which the profession stands. The Code of Ethics published by the Institute of Chartered Accountants of India, rooted in the International Ethics Standards Board for Accountants (IESBA) framework, places upon every practising and non-practising CA the responsibility to uphold five fundamental principles: **Integrity, Objectivity, Professional Competence and Due Care, Confidentiality, and Professional Behaviour**. These principles are not aspirational ideals. They are binding obligations. A Chartered Accountant is expected to identify threats to these principles, whether arising from self-interest, self-review, advocacy, familiarity, or intimidation and apply appropriate safeguards to eliminate or reduce them to an acceptable level.

In an era where financial integrity is under increasing scrutiny and public trust in the profession is paramount, adherence to the Code of Ethics is what distinguishes a Chartered Accountant as a true professional and a custodian of public interest.

As a platform to reflect on and reinforce these values, CA. K.T. Kuthalingam has put together a stimulating **Self Evaluation exercise** for the members of the Bengaluru Branch. We invite you to attempt the questions below honestly, and use your responses as a mirror to assess your understanding of ethical obligations in practice.

SECTION A - Tick Mark the true ones and verify with answers

1. CA Issued a net-worth certificate of ₹260.21 cr based on inflated figures without proper verification. This conduct is appropriate. [____]

2. CA has signed audit report & returns without collecting documents to support verification & conduct of audit. This tantamount to professional misconduct. [____]
3. A CA Signed blank audit reports and gave them to the client to complete. This is a professional misconduct [____]
4. A CA Certified fictitious data for a client availing loan. This is professional misconduct [____]
5. CA allowed a non-CA partner to sign financial statements. This is permissible [____]
6. CA Signed audit reports prepared by another CA firm without further verification. Reliance of another CA is appropriate [____]
7. A acted as statutory auditor and internal auditor for the same company. This is permissible [____]
8. CA Filed false income tax returns on behalf of client under pressure. This is professional misconduct [____]
9. A CA Certified value of Stock without physical verification. This is an ethical breach. [____]
10. A CA Signed backdated audit reports. This is not a Professional Misconduct [____]
11. A CA issued certificates without membership renewal. This is permissible under Code of Ethics. [____]
12. A CA Used firm letterhead for giving guarantee to personal loan of a relative- permissible [____]
13. NOCLAR provisions are applicable only to accountants in public practice. [____]

14. Ethical threats should be reduced to an acceptable level or eliminated. [____]
15. A Chartered Accountant must decline any engagement that involves unethical behavioural environment of the auditee [____]
16. Confidential information can be used for personal advantage of a CA. [____]
17. Engagement team members must avoid any relationships that might impair independence. [____]
18. Personal loans from an audit client's management pose a threat to independence. [____]
19. Non-compliance with the Code may result in disciplinary action by ICAI. [____]
20. Professional accountants must evaluate the significance of threats on a case-by-case basis. [____]

SECTION B - Choose the correct option

1. Professional Accountant should comply with relevant laws and regulations and should avoid any action that discredits the profession, - known as
 - a) Professional Competence and due care
 - b) Professional Judgement
 - c) Professional behaviour
 - d) Professional Skepticism
2. Threats occur as a result of the financial or other interests of a professional accountant or his/her relative is known as
 - a) Self-interest Threat
 - b) Self-review Threat

- c) Familiarity Threat
 - d) Intimidation Threat
3. Threats occur when Professional Accountant may be deterred from acting objectively by threats, actual or perceived is known as
- a) Self-review threat
 - b) Advocacy threat
 - c) Self-interest threat
 - d) Intimidation threat
4. A CA firm has exclusive 4 partners. Number of tax audits the firm can do:
- a) 60 per individual partner
 - b) 60 totally
 - c) 240 all put together
 - d) 120 totally
5. A partner is indebted to a NBFC Private Ltd. The Firm cannot accept:
- a) Internal audit
 - b) Concurrent audit
- c) Statutory audit
 - d) Management audit
6. Which of the following does not form part of the fundamental principle Code of Ethics?
- a) Integrity
 - b) Professional Competence and due care
 - c) Professional Skepticism
 - d) Professional behaviour
7. _____ requires firms to establish policies and procedures for the retention of _____.
- a) SA 220, audit evidence,
 - b) SA 200, audit documentation,
 - c) SQC 1, engagement documentation,
 - d) SA 230, documentation,
8. The retention period for audit engagements ordinarily is no shorter than _____ from the date of the auditor's report.
- a) six years
 - b) seven years
 - c) eight years
 - d) five years
9. CA Ram received as statutory audit of a bank branch. He has housing loan of 75 lakhs from another branch of same bank. Identify the threat.
- a) Advocacy threat
 - b) Self-interest threat
 - c) Self-review threat
 - d) Familiarity threat
10. Independence of auditor is NOT affected by:
- a) Self-interest threats
 - b) Self-review threats
 - c) Advocacy threats
 - d) Peer group threats

D	Q10	B	Q9	B	Q8	C	Q7	C	Q6
C	Q5	A	Q4	D	Q3	A	Q2	C	Q1

ANSWERS – Section B

TRUE	Q20	TRUE	Q19	TRUE	Q18	TRUE	Q17	FALSE	Q16
TRUE	Q15	TRUE	Q14	FALSE	Q13	FALSE	Q12	FALSE	Q11
FALSE	Q10	TRUE	Q9	TRUE	Q8	FALSE	Q7	FALSE	Q6
FALSE	Q5	TRUE	Q4	TRUE	Q3	TRUE	Q2	FALSE	Q1

ANSWERS – Section A

Media Coverage



India's Four Labour Codes: A New Era for Employment Law



Aditya Kamath BA, LL.M

Introduction: The Case for Reform

For over seven decades after independence, India's labour law landscape remained a complex web of over 40 central statutes — many rooted in colonial-era thinking, designed for a vastly different industrial economy. Statutes such as the Payment of Wages Act (1936), the Minimum Wages Act (1948), the Factories Act (1948), and the Industrial Disputes Act (1947) operated in fragmented silos, creating overlapping obligations, definitional inconsistencies, and a compliance burden that discouraged formalisation of employment.

The Government of India responded to this challenge with an ambitious legislative consolidation exercise, culminating in four landmark Labour Codes enacted between 2019 and 2020:

- **The Code on Wages, 2019**
- **The Occupational Safety, Health and Working Conditions Code, 2020**
- **The Code on Social Security, 2020**
- **The Industrial Relations Code, 2020**

Together, these Codes replace 29 central labour laws and subsume their provisions into a unified, modern framework. As of this writing, approximately 18 States and 3 Union Territories have drafted implementing rules for all four Codes. While the Codes await a single uniform date of commencement, organisations across India — large and small, organised and gig-based — must prepare for the profound changes they will bring. The financial, operational, and cultural impact is expected to be significant: annual cost increases of 5% to 15% for most employers, and gratuity cost increases of 40% to 70% in many cases.

The Codes were brought into effect through Gazette notifications on the 21st of November, 2025 and have become the law of the land since. While Rules at both the Central and State level are awaited, several requirements emerge from the Codes themselves.

This article examines the key provisions of each Code, with particular focus on their practical implications for employers, employees, and employment law practitioners.

1. The Code on Wages, 2019: Universalising Pay Protection

1.1 Scope and Objective

The Code on Wages consolidates four pre-existing statutes — the Payment of Wages Act, 1936; the Minimum Wages Act, 1948; the Payment of Bonus Act, 1965; and the Equal Remuneration Act, 1976. Its defining feature is universality: unlike its predecessors, the Code applies to all employees across all sectors and industries, irrespective of wage level or nature of employment.

1.2 The Redefined Concept of “Wages”

Perhaps the most consequential change introduced by the Code on Wages is the redefinition of “wages.” The new definition caps excluded allowances (such as HRA, travel, and overtime) at 50% of total remuneration. Any excess beyond this 50% threshold is deemed wages for the purpose of calculating provident fund contributions, gratuity, and other social security entitlements. This directly disrupts the common practice of structuring compensation with a low basic salary and high allowances to minimise statutory liability.

1.3 Floor Wages and Minimum Wage Architecture

The Code introduces a two-tier minimum wage structure. The Central Government will fix a **national floor wage** based on minimum living standards, and no State Government may fix its minimum wage below this floor. States retain the flexibility to determine minimum wage rates above the floor based on skill categories (unskilled, skilled, semi-skilled, highly skilled) and geography. Minimum wages must be reviewed at intervals not exceeding five years.

1.4 Payment Timelines and Authorised Deductions

The Code mandates strict payment discipline. Wages must be paid within 7 days of the close of the wage period, and within two working days of an employee's dismissal, resignation, removal, or retrenchment. Total deductions in any wage period are capped at 50% of wages, ensuring workers retain at least half their earnings.

1.5 Bonus and Gender Equality

On bonus, employees earning below a notified wage ceiling who have worked at least 30 working days in an accounting year are entitled to a minimum bonus of 8.33% of wages (or ₹100, whichever is higher), capped at a maximum of 20% of wages. Significantly, the Code expressly prohibits gender-based discrimination in wages for the same or similar work, and extends this prohibition to recruitment itself — a progressive but enforceable mandate for equal pay.

1.6 Penalty Regime

Violations are met with enhanced penalties. Employers who underpay face fines up to ₹50,000 for a first offence, and up to ₹1,00,000 with imprisonment for repeat offences within five years. For establishments that fail to maintain proper records, enforcement officers are required to issue written directions to comply before initiating prosecution — a calibrated approach that balances facilitation with accountability.

2. The OSH Code, 2020: Safety as a Statutory Right

2.1 A Unified Framework for Occupational Safety

The Occupational Safety, Health and Working Conditions (OSH) Code consolidates 13 pre-existing laws, including the Factories Act, the Mines Act, the Contract Labour (Regulation and Abolition) Act, and others governing plantations, beedi workers, and inter-state migrant workers. Its scope is comprehensive: it applies to factories, mines, plantations, construction sites, motor transport undertakings, newspaper establishments, audio-visual productions, and more — a genuinely cross-sectoral safety regime.

2.2 Hours of Work, Leave, and Overtime

The OSH Code standardises working hours across sectors. No worker may be required to work more than **8 hours a day** or more than **6 days a week**, with weekly holidays mandated. Where overtime is required, it must be compensated at **twice the ordinary wage rate**, and worker consent is mandatory for overtime work. The total overtime ceiling is capped at **125 hours per quarter**.

Annual leave with wages accrues at the rate of **one day per 20 days of work** (one day per 15 days for adolescent workers and underground mine workers), subject to the worker having completed 180 working days in the calendar year.

Unexhausted leave may be carried forward, but the total carry-forward is capped at **30 days**.

2.3 Welfare Obligations of Employers

Employers are obligated to provide comprehensive welfare facilities, including drinking water, washing facilities, locker rooms, rest rooms, canteens (for establishments with 100 or more workers), first aid boxes, and crèche facilities (for establishments with 50 or more workers). A welfare officer must be appointed in every factory, mine, or plantation employing 250 or more workers.

2.4 Contract Labour and Inter-State Migrant Workers

The OSH Code brings enhanced protections for contract labour. The Code applies to establishments with 50 or more contract labourers. Contractors must be licensed, and principal employers are responsible for ensuring compliance with wage payment and welfare obligations where contractors default. Separate and dedicated protections are provided for inter-state migrant workers, including toll-free helplines and facilitation services.

2.5 Employment of Women

The Code expressly entitles women to be employed in **all establishments** for all types of work. Women may also be employed before 6 a.m. and after 7 p.m. with their consent, subject to conditions relating to safety, holidays, and working hours to be prescribed by the appropriate government.

2.6 Inspector-cum-Facilitators

A distinctive feature of the OSH Code is its rebranding of inspectors as “Inspector-cum-Facilitators” — a reflection of the government’s stated policy of moving from an adversarial inspection model to a facilitative one. Inspections are to be web-based, reducing discretionary in-person visits and enabling greater transparency and predictability in enforcement.

3. The Code on Social Security, 2020: Extending the Safety Net

3.1 From Fragmentation to Universal Coverage

The Social Security Code consolidates nine statutes, including the Employees’ Provident Funds Act, the Employees’ State Insurance Act, the Maternity Benefit Act, the Payment of Gratuity Act, and the Employees’ Compensation Act. Its stated goal is to extend social security to all employees and workers, whether in the organised, unorganised, or any other sector.

3.2 EPF and ESIC

The Code continues the twin pillars of social security — the Employees’ Provident Fund (Chapter III) and Employees’ State Insurance (Chapter IV) — while making institutional administration more flexible. Establishments may voluntarily opt into EPF coverage through agreement between employer and majority employees, approved by the Central Provident Fund Commissioner. Significantly, once an establishment crosses the threshold number of employees triggering applicability, coverage continues even if employee strength subsequently falls below the threshold.

3.3 Gratuity: A Major Recalibration

The gratuity provisions under the Social Security Code mark a significant departure from the old Payment of Gratuity Act. Gratuity remains payable upon termination after **five years of continuous service** (on superannuation, retirement, resignation, death, or disablement). However, two critical changes deserve attention:

- The five-year requirement is **waived** in cases of death, disablement, or expiry of fixed-term employment.
- Fixed-term employees are entitled to **pro-rata gratuity** upon conclusion of their contract, without any minimum service requirement.

The rate of gratuity remains 15 days’ wages for every completed year

of service (computed as monthly wages ₹ 26 × 15). Gratuity must be paid within 30 days of it becoming due; delayed payment attracts interest. Given the redefined and broader concept of “wages” under the Code on Wages, these gratuity costs will increase substantially for many organisations.

3.4 Maternity Benefit

The Code preserves existing maternity protections: no woman may be employed in the six weeks immediately following delivery or miscarriage, and pregnant women may not be required to perform arduous work during the period preceding delivery. The Code’s inclusive definition of “woman” extends maternity protections to commissioning mothers and women who legally adopt children up to three months of age. The Code also mandates the provision of a Creche facility for establishments engaging 50 or more employees.

3.5 Gig and Platform Workers: A Landmark Inclusion

Perhaps the most forward-looking aspect of the Social Security Code is its explicit recognition of **gig workers and platform workers** as a distinct category of beneficiaries. For the first time, the law mandates that gig and platform workers be registered and made eligible for social security schemes covering life and disability cover, accident insurance, health and maternity benefits, old age protection, and crèche facilities.

Aggregators (digital platforms) are required to contribute between **1% and 2% of their annual turnover** (capped at 5% of amounts paid to gig workers) to fund these schemes. The National Social Security Board, reconstituted with representatives from aggregators and gig workers, is designated to oversee this framework.

3.6 Penalty Provisions

The penalty regime is robust. Employers who fail to pay

contributions face imprisonment of up to **three years** (minimum one year where employee contributions deducted are not remitted). Failure to pay gratuity carries imprisonment of up to one year or a fine of up to ₹50,000 or both. Repeat offenders face imprisonment of up to two years and a fine of ₹2,00,000.

4. The Industrial Relations Code, 2020: Rearchitecting Employer-Worker Relations

4.1 Consolidation and Scope

The Industrial Relations Code brings together the Trade Unions Act (1926), the Industrial Employment (Standing Orders) Act (1946), and the Industrial Disputes Act (1947) into a single statute. Its reach extends to all industrial establishments and undertakings across India, with specific provisions calibrated by establishment size.

4.2 Fixed-Term Employment: A New Model

The Industrial Relations Code formally introduces **fixed-term employment (FTE)** as a distinct legal engagement model. The statutory protections for fixed-term employees are extensive: they must receive the same hours of work, wages, allowances, and benefits as permanent workers performing the same or similar work; they are entitled to all statutory benefits on a pro-rata basis; and, as noted above, they are eligible for gratuity after completing just **one year** of service. Importantly, termination at the end of a fixed-term contract does not constitute “retrenchment” — simplifying exit for employers while protecting workers during the contract period.

4.3 Standing Orders

Standing orders — codified rules governing conditions of service — are now mandatory for industrial establishments (including IT and ITES companies) employing **300 or more workers**. Where no certified standing orders exist, model standing orders prescribed

by the Central Government apply automatically. Employers must prepare and submit draft standing orders within six months of the Code coming into force. Failure to do so attracts a fine of ₹50,000 to ₹2,00,000 with an additional ₹2,000 per day for continuing default.

4.4 Trade Unions and Negotiating Frameworks

Trade union registration and recognition are substantially reformed. An establishment with a single registered trade union must recognise it as the **sole negotiating union**. Where multiple unions exist, the union with 51% or more worker support is recognised as the sole negotiating union; where no union achieves this threshold, a **Negotiating Council** is formed from unions with at least 20% support each. Recognition is valid for three years (extendable to five years by mutual agreement).

4.5 Lay-off, Retrenchment, and Closure

The Code retains the prior-permission requirement for lay-offs, retrenchments, and closures in establishments with **300 or more workers** (the threshold raised from 100 under the previous law). Where retrenchment or closure is permitted, compensation is payable at the rate of 15 days’ average pay for each completed year of service. Establishments intending to close must give **60 days’ notice** to the appropriate government.

4.6 The Worker Re-Skilling Fund

The Code introduces an innovative **Worker Re-Skilling Fund** — an employer-funded mechanism under which, upon retrenchment, the employer must contribute 15 days’ last drawn wages of each retrenched worker to the Fund, which is then credited to the worker’s account within 45 days. This forward-looking provision acknowledges the economic disruption workers face upon retrenchment and mandates a buffer for their retraining.

4.7 Dispute Resolution and Grievance Redressal

The Labour Court system is replaced by a new **Industrial Tribunal** with both judicial and administrative members. Individual disputes — particularly those arising from dismissal, discharge, or termination — are now deemed industrial disputes, entitling workers to approach the Tribunal within **two years** of the cause of action. Every establishment with 20 or more workers must constitute a **Grievance Redressal Committee** to resolve workplace disputes before they escalate to formal adjudication.

4.8 Unfair Labour Practices

The Code comprehensively defines and prohibits unfair labour practices by both employers and trade unions, including interference with union formation, victimisation of union members, employer-sponsored unions, illegal strikes, and go-slow tactics. Violations carry fines of ₹10,000 to ₹2,00,000, with repeat offenders facing up to ₹5,00,000 and imprisonment up to three months.

5. Practical Implications and the Road Ahead

What Employers Must Do Now

The combined effect of the four Codes demands urgent attention

from HR, legal, and finance functions. Organisations should:

- **Restructure compensation** to align with the new wage definition — the 50% cap on excluded allowances will require a fundamental review of CTC architecture.
- **Recalibrate retiral provisioning** — gratuity and PF liabilities will increase materially; actuarial assessments and insurance arrangements should be reviewed.
- **Review employment contracts** — the introduction of fixed-term employment as a distinct statutory model creates new opportunities and obligations.
- **Draft standing orders** — establishments with 300 or more workers must have certified standing orders in place within six months of commencement.
- **Prepare for take-home pay changes** — employees may see a 3% to 8% reduction in take-home pay as allowances are reclassified as wages, though long-term retiral benefits will increase.
- **Extend compliance frameworks to gig workers** — aggregators and businesses using gig platforms must plan for registration obligations and contribution requirements under the Social Security Code.

6. The Compliance Imperative

The Codes carry a dramatically enhanced penalty regime. First-time offences can attract fines from ₹50,000 to ₹10,00,000; repeat offences are non-compoundable and can result in fines up to ₹20,00,000 and imprisonment for up to three years. This is a significant shift from the tokenistic penalties under prior law, and signals that the government views compliance not as optional but as foundational.

7. Conclusion

India’s four Labour Codes represent the most ambitious restructuring of employment law in the country’s independent history. For employment law practitioners, the transition period presents a critical window to advise clients on restructuring their workforce frameworks — not merely for compliance, but for strategic advantage. Fixed-term employment models, reformed gratuity structures, and the extension of social security to previously unprotected gig workers reflect a labour law architecture that is finally beginning to match the realities of the modern Indian economy. The organisations that move early and comprehensively will be best positioned when the Codes come into full force.

Career Counselling Programmes - March 2026



Bharathi College Autonomous - Bharathinagara on 05.03.2026



Hoysala Degree College - Nelamangala on 06.03.2026



RK Degree College - Maddur on 11.03.2026



Govt First Grade College for women - Mandaya on 11.03.2026



Government first grade college - Bangarpeth on 16.03.2026



Sri Siddagana Arts and Commerce College - Nelamangala on 26.03.2026

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12 selected per tribunal — 24 participants total

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INCOME TAX MENTORS	GST MENTORS
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2 CA Deepak Chopra	2 CA Rajesh Kumar TR
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ICAI – Bengaluru Branch (SIRC) Faculty Recruitment for Orientation Course & MCS Course

The Institute of Chartered Accountants of India (ICAI), Bengaluru Branch (SIRC) invites applications for Faculty Positions for conducting the Orientation Course (OC) and Management and Communication Skills (MCS) Course.

Criteria for Empanelment of faculty for OC and MCS Course

Following eligibility criteria, based on their qualifications and experience, be adopted for empanelment of faculties:

1. **Professional Qualification:** A CA qualification (practicing) or equivalent is essential to demonstrate a deep understanding of the specific challenges & requirements of the accounting profession.
2. **Advanced Degrees:** A Minimum of a master's degree in a relevant field such as Psychology, Sociology, Business Administration, Management, Organizational Communication, Law, or a related discipline. A Ph.D. is desirable for such programs. Any other allied courses in line with the advanced degree may also be considered. Certificate Course on Soft Skills Development, Leadership Skills, High Impact Presentation Skills, Training and Development and any Executive Education Programs in Communication Skills, Program in Leadership and Change Management, strategic thinking and NLP Trainer Certification may also be considered.
3. **Professional experience:** Typically, 5-15 years of relevant professional experience. This experience may include a combination of industry practice, teaching and potentially some form of management and leadership experience. This experience should demonstrate a significant impact in their field, leadership capabilities, and a record of effective teaching and program development.
4. **Previous Residential program experience.**
5. **Communication Skills:** (a) Clear and effective communication skills, both verbal and written; (b) Ability to convey complex concepts in an accessible and understandable manner.
6. **Teaching and Training experience:** (a) Proven experience in conducting training sessions or workshops, especially in a residential or immersive setting; (b) Demonstrated ability to engage and effectively communicate with diverse groups of participants.
7. **Industry Experience:** Practical experience and a strong background in the industry related to the skill being taught; (b) Knowledge of real-world application and industry trends.
8. **Curriculum Development:** Experience creating structured lesson plans and hands-on activities.
9. **Facilitation and interpersonal skills:** (a) Strong facilitation skills to lead group discussions, interactive activities, and collaborative projects. ;(b) Excellent interpersonal skills to build rapport with participants and create a positive learning environment.
10. **Technological Proficiency:** Familiarity with relevant technologies to enhance learning experience and (b) Capability to integrate technology into skill development activities.
11. **Student engagement and mentoring:** (a) commitment to student success through engagement, mentorship, and support; (b) Evidence of fostering positive and inclusive learning environment.

How to Apply: Send your CV to: blrchairman@icai.org blrstudentevents@icai.org blradmin@icai.org

Address:

The Chairperson,
ICAI Bengaluru Branch (SIRC)



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BENGALURU BRANCH (SIRC)



- ICAI Bengaluru Branch – Coaching Classes Announcement**
The ICAI Bengaluru Branch is pleased to announce that it is organizing coaching classes for:
- CA Foundation**
 CA Intermediate

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
- Concept-oriented teaching methodology
- Affordable coaching fees
- Library and reading room facilities
- Mock tests, revision classes, crash courses
- Quiz programmes and classroom presentations
- The journey of a CA student with the Bengaluru Branch will be enriched with numerous knowledge-oriented activities, motivational sessions, and orientation programmes. Students will receive guidance from our senior members, renowned faculty, and experienced resource persons to make their academic journey productive and fruitful.
- It is a golden opportunity to be part of the Bengaluru Branch by enrolling as a student and progressing towards becoming a prestigious member of this esteemed profession.



Course	Fees	Starting Dates	Timings
CA Foundation	Rs. 15,000/- (Including Crash Course)	Starting from April 2026, for the Sep. 2026 Exams.	04.30pm to 07.30pm (Monday to Saturday) 8.00am to 2.00pm (Sunday) (Evening batch)
CA Intermediate	Rs. 25,000/- for Both Groups Rs. 15,000/- for Single Group (Including Crash Course) Rs. 6000/- for Single Subject	Starting from April 16 th , 2026 for January 2027 Exams.	7:00am to 10:00am (Monday to Saturday) 7:00am to 2:00pm (Sunday) (Morning batch)

Registration Fees - Mode of payment: Cash / Online www.bangaloreicai.org

Email: blrstudentevents@icai.org | Website: www.bangaloreicai.org

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

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

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

3) In case of less registration, it may be changed or cancelled.



CA. Kavitha Paramesh
Chairperson

CA. Shripad H N
Secretary



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



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BENGALURU BRANCH (SIRC)

ANNOUNCEMENT

ICAI BENGALURU BRANCH IS ORGANIZING MOCK TESTS FOR FOUNDATION STUDENTS FOR THE MAY 2026 SERIES I AND II EXAMS.

The schedule for the same are as follows:

Series I

Date	Subject	Time
13.04.2026	Paper-1 : Accounting	2:00 pm to 5:00 pm
16.04.2026	Paper-2 : Business Law	
18.04.2026	Paper-3 : Quantitative Aptitude	2:00 pm to 4:00 pm
20.04.2026	Paper-4 : Business Economics	

Series II

Date	Subject	Time
23.04.2026	Paper-1 : Accounting	2.00 pm to 5.00 pm
25.04.2026	Paper-2 : Business Law	
27.04.2026	Paper-3 : Quantitative Aptitude	2.00 pm to 4.00 pm
29.04.2026	Paper-4 : Business Economics	

Fee details

All subject	Rs. 400/-
Single Subject	Rs. 100/-

- Registration on first come first served basis. **NO SPOT REGISTRATIONS**
- **Fees once paid will not be refunded**
- Registration Fees - Mode of payment: Cash / Online www.bangaloreicai.org
Email: blrstudentevents@icai.org | Website: www.bangaloreicai.org
- For further details /Queries Pls call 080 - 4394 4868 /4876 Mob: 9880007904
- Venue: ICAI BHAWAN, #16/O, Millers Tank Bed Area, Vasanth Nagar, Bangalore - 52.

CA. Kavitha Paramesh
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BENGALURU BRANCH (SIRC)

ANNOUNCEMENT

The ICAI Bengaluru Branch is organizing Mock Test Series – II for CA Intermediate and Final students appearing in the May 2026 examinations.

CA Intermediate – Series II Schedule

Date	Subject	Time
02.04.2026	Paper-1: Advanced Accounting	10.00am to 1.00pm
04.04.2026	Paper-2: Corporate and Other Laws	
06.04.2026	Paper-3: Taxation	
08.04.2026	Paper-4: Cost and Management Accounting	
10.04.2026	Paper-5: Auditing and Ethics	
13.04.2026	Paper-6: Financial Management & Strategic Management	

CA Final – Series II Schedule

Date	Subject	Time
01.04.2026	Paper-1: Financial Reporting	2:00pm to 5:00pm
04.04.2026	Paper-2: Advanced Financial Management	
06.04.2026	Paper-3: Advanced Auditing, Assurance and Professional Ethics	
08.04.2026	Paper-4: Direct tax Laws & International Taxation	
10.04.2026	Paper-5: Indirect Tax Laws	
13.04.2026	Paper-6: Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)	

Important Instructions

- Registration is **first come, first served**
- **✗ No spot registrations**
- **✗ Fees are non-refundable**
- Register here: <https://bosmtp.icai.org/mocktest/pou>

Contact Details

- Phone: 080-4394 4868 / 4876
- Mobile: 9880007904
- Email: blrstudentevents@icai.org
- Venue: ICAI BHAWAN, #16/O, Millers Tank Bed Area, Vasanth Nagar, Bangalore - 52.

Fee Details

- All Subjects: ₹600
- Single Subject: ₹100

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CRASH COURSE FOR MAY 2026 EXAMS – PHYSICAL

UTKARSHA

**REGISTRATION OPEN FOR CA INTERMEDIATE CRASH COURSE
 FOR MAY 2026 EXAMS**

*Registration
 Now open!*

Subjects, Dates, and Timings	Faculty name
Paper-5: Auditing and Ethics Dates: 25th and 26th Mar. 2026 Timings: 10:30am to 6:00pm	CA. VIKAS OSWAL 
Paper - 1 : Advanced Accounting Dates: 27th and 29th Mar. 2026 Timings: 2:30 pm to 8:00 pm	CA. RAJAVARDHAN 
Paper-4: Cost and Management Accounting Dates: 30th , 31st March and 1st April 2026 Timings: 10:30am to 6:00pm	CA. NARENDRA KUMAR B 
Paper-3: Taxation Section A: Income Tax Law Dates: 2nd and 3rd April 2026 Timings: 10:30am to 6:00pm	CA. VIKAS GOWDA 

Subjects, Dates, and Timings	Faculty name
Paper -2 : Corporate and Other Laws Dates: 5th and 6th April 2026 Timings: 10:30am to 6:00pm	CS. RAJESH M 
Paper-6B: Strategic Management Dates: 7th and 8th April 2026 Timings: 10:30am to 6:00pm	CA. ANAND PRAKASH JANGID 
Paper-6A: Financial Management Dates: 9th and 10th April 2026 Timings: 10:30am to 6:00pm	CA. YASH AGARWAL 
Paper-3: Taxation Section B: Goods and Services Tax Dates: 11th and 12th April 2026 Timings: 10:30am to 6:00pm	CA. VIKAS GOWDA 

The fee per subject is ₹350.

Registration Fees - Mode of payment:

Cash / Online www.bangaloreicai.org

Email: blrstudentevents@icai.org

Note:

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ICAI BENGALURU BRANCH IS ORGANISING CA FINAL CRASH COURSE FOR MAY 2026 EXAMS – VIRTUAL

Timings: 7.00am to 1.30pm

UTKARSHA

REGISTRATION OPEN FOR CA FINAL CRASH COURSE FOR MAY 2026 EXAMINATION - VIRTUAL

Online
Registration
Now open!

Subject and dates	Faculty name
Paper-2: Advanced Financial Management Dates: 9th and 10th April 2026	CA. BALA, CHENNAI 
Paper-1: Financial Reporting Dates: 11th & 12th April 2026	CA. RAVI KANTH MIRIYALA 
Paper-5: Indirect Tax Laws Dates: 13th & 14th April 2026	CA. VENUGOPAL GELLA 
Paper-4: Direct Tax Laws and International Taxation Dates: 15th & 16th April 2026	  CA. T. G. SURESH, CHENNAI CA. PRASHANTH BHARADWAJ
Paper-3: Advanced Auditing, Assurance and Professional Ethics Dates: 17th & 18th April 2026	CA. REVATHY RAJA 

Fee Per Subject Rs. 500/-

Registration Fees - Mode of payment: Cash / Online www.bangaloreicai.org

Email: blrstudentevents@icai.org

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

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

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Chairperson

CA. Shripad H N
Secretary



One Day Seminar on Bank Branch Audit



Inauguration of Seminar by lighting the lamp



CA Kavitha Paramesh,
Chairperson,
Bengaluru Branch (SIRC)



Chief Guest
Smt. Joohi Smita Sinha,
CGM, SBI



CA Pramod R Hegde,
Secretary,
SIRC of ICAI



CA Shripad H N,
Secretary,
Bengaluru Branch (SIRC)



CA Vijay Srinivas Kothapalli



CA R. Sundararajan



CA Niranjan Vijay Joshi



Felicitations to Smt. Joohi Smita Sinha



Participants

Study Circle Meetings



Adv. Kalirajan



Adv. Aditya Kamath



CA Harisha Sanjeeva



CA Annapurna Kabra



CA Deepak Chopra

SICASA - Women Conference



Inauguration of Conference by lighting the lamp



CA Kavitha Paramesh,
Chairperson,
Bengaluru Branch (SIRC)



Smt. Sarah Fathima, IPS,
Superintendent of Police
for the Railways



CA Vinod Garg,
SICASA-Chairman
Bengaluru Branch (SIRC)



Dr. Padmini Prasad



CA Supriya Jain



Felicitation to Smt. Sarah Fathima, IPS



Participants

SICASA - One Day Seminar on Bank Branch Audit



Inauguration of Seminar by lighting the lamp



CA Kavitha Paramesh,
Chairperson,
Bengaluru Branch (SIRC)



Chief Guest
Ms. Vidyalaxmi R



CA Vinod Garg,
SICASA-Chairman
Bengaluru Branch (SIRC)



CA Cotha S Srinivas



CA S. Ananda Krishna



CA Priyanka Jain



CA Venugopal Gella



Participants

One Day Conference - Sampada, Women CAs Conference



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CA Kavitha Paramesh,
Chairperson,
Bengaluru Branch (SIRC)



Chief Guest
Dr. Tejaswini AnanthKumar



CA Pramod R Hegde,
Secretary,
SIRC of ICAI



CA Shripad H N,
Secretary,
Bengaluru Branch (SIRC)



Ms. Bhavani Jois



CA Guna Thantry K



CA Priya Narayanan L



CA Mangala G Rao



CA Swati Biswas



Ms. Deepa Krishnamurthy



Ms. Jayati Singh



CA Karthik Rao U



Mr. TK Chandra Mouli



Ms. Rekha Raveendra



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Felicitation to Dr. Tejaswini AnanthKumar



One Day Conference - Sampada, Women CAs Conference



Faculty Meeting and Training for OC, MCS, Coaching, ITT and Career Counselling Faculties



Dr. Roopa Hariani



Participants

Certification Course on AI for CAs - 6th, 7th & 8th March 2026



Certification Course on AI for CAs - 27th, 28th & 29th March 2026

