



EIRC E-NEWSLETTER - VOLUME 50 ISSUE 3 15<sup>TH</sup> MAY 2024

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

(Set up by an Act of Parliament)

**EASTERN INDIA REGIONAL COUNCIL**

# W CONNECT

**ADAPT | TRANSFORM | INNOVATE**



**Team EIRC wishes:**

Earth Day | Mothers' Day | May Day | Akshaya Tritiya  
Rabindra Jayanti | Kazi Nazrul Islam Jayanti

## CHAIRMAN'S MESSAGE

Beloved Esteemed Members and Professional Colleagues,

*"Just as we honour the love of our mothers, let us also cherish and protect the nurturing embrace of our Mother Earth. Together, we can ensure a healthier, greener world for our future generations."*



As I address you for the third time as the Chairman of EIRC of ICAI, I extend my warm wishes for International Earth Day, International Workers' Day, Mother's Day, Rabindra Jayanti and Nazrul Jayanti. The month of May

presents us with an opportunity to reflect on our responsibilities not only towards our profession but also towards our Mother Earth and the culture of our Nation.

International Earth Day reminds us of the urgent need to address environmental challenges and promotes the adoption of sustainable practices. As Chartered Accountants, we play a vital role in influencing the business landscape and our engagement in **Environmental, Social and Governance** and **Green Practice** is crucial for motivating sustainable development.

ESG practices are becoming increasingly important as businesses and stakeholders recognize the need for sustainable operations. As auditors and the partners in Nation Building, our role is to ensure that organisations accurately report their ESG metrics and adopt practices to protect our environment, which helps in building trust with investors and the public at large.

### Why is it Important to adopt ESG Practices:

Incorporating ESG practices into business operations is no longer optional; it is a necessity. Companies are now evaluated not just on their financial performance but also on their environmental and social impact. ESG practices include **reducing carbon footprints, managing waste efficiently, promoting fair labour practices**, and **ensuring transparent governance**. By advising and auditing these practices, we can help businesses align with global sustainability standards and contribute to a more sustainable future.

### Let me suggest some Green Practices for us:

Our profession must lead by example. Here are some green practices we can adopt:

- **Paperless Office:** Embrace digital solutions to minimize paper usage. Implement electronic filing systems, digital signatures, cloud storage and online communication to reduce reliance on physical documents.
- **Sustainable Travel:** Promote the use of virtual meetings to reduce the need for travel.



- **Energy Efficiency:** Optimize energy consumption in our offices by using energy-efficient appliances, LED lighting, and smart air conditioning. Encourage the use of renewable energy sources by installing Solar Panels if possible.
- **Waste Management:** Implement robust waste management strategies. Encourage recycling, proper disposal of electronic waste, and reduction of single-use plastics.

## **Our Commitment to Professional Development:**

At EIRC of ICAI, we are committed to promoting the overall development of our members. Our recent seminars and workshops have emphasized the importance of implementing technology, Artificial Intelligence and modern techniques in our daily practice. Some of these seminars and workshops were:

- **Seminar on “Office Automation & Code of Ethics”** on 18th April 2024 by CA. Ravi Kumar Patwa, Past Chairman of EIRC and CA. Sumit Bihani. We were enlightened on some basic tools for office work automation and the Code of Ethics in our profession.
- **Workshop on “Office Work Optimization Using IT Tools”** on 20th April 2024 by CA Shyam Agarwal, CA Vanika Choudhary, CA Sumit Bhagat, CA Sunny Agarwal and CA. Bharat D. Saragwee. The contributors shared with us some tips and tricks to make our office workflow easy using Excel Tools, Power Queries, ChatGPT, Google Workspace and other Tech Tools.
- **Malda CPE Study Chapter organized Mega CPE Conference** on 21st April 2024. We discussed some facts and insights on Audit Trail, GST Jurisdiction - Notices and Appeal.
- **5 Days Programme on "GST Practice: Automate and Litigate"** from 22nd to 26th April 2024. We were enriched on Excel to GPT in GST by CA Venugopal Gella, Scrutiny of Returns - Do's & Don't's by CA DS Agarwala, Search & Seizure: Strategies to Handle by CA. Shivani Shah, Demand & Recovery : Intricacies by CA Shubham Khaitan, Department Audit - Initiation to Completion by CA Abhishek Tibrewal, Decoding System Generated Notices by CA Rohit Prasad, Moot Court : Practical Perspective by Adv. Naveen Kumar KS, CA(Adv.) Rajeev Agarwal, CA(Adv.) Ankit Kanodia, Appeal : A Pragmatic Approach by CA Gagan Kedia , Automation on GST by Mr. Arvind Agarwalla, FACT Software Group, Singapore.
- **GST Appellate Tribunal: Charting the Way forward** by CA Arun Agarwal and **Summons : Practical Case Studies** by Adv. Arup Dasgupta
- **Workshop on “Top 10 Things to Learn in Word and Excel for Senior Professionals”** on 27th April 2024 by CA Moushikha Sarkar, CA Sukrit Sinha & CA Sunny Agarwal. We discussed on some commonly used tools and features in MS-Word and MS-Excel.
- **Capital Market Conclave on Charting Indian Economy 2.0** organized on 4th May 2024 by Committee on Financial Markets and Investors' Education hosted by EIRC of ICAI. We were enlightened by Ajay Sharma, President of Edelweiss Financial Services; CA. Anil Singhvi, Managing Editor of Zee Business; Saurabh Mukherjea, Founder of Marcellus Investment Managers Vivek Bajaj, Co-founder of StockEdge and Ajay Bagga.

- **2 Days Programme on "Governance, Risk, and Compliance: A Lucrative Avenue for Chartered Accountants in Autonomous and Local Bodies"** on 7th and 8th May 2024 by CA. Satish Kumar Garg, CA. Jayant Purushottam Gokhale, CA. Anil Shukla, CA. Nirmal Chakraborty, Dr. P Siva Rama Prasad, CA Suman Chaudhury, CA. Sanjay Bhattacharya and CA Arup Dasgupta.
- **Felicitation Ceremony of the President of ICAI, CA. Ranjeet Kumar Agarwal** by Guwahati Branch on 8th May 2024, Tinsukia Branch and Dibrugarh Branch on 11th May 2024. The President of ICAI shared the upcoming opportunities and challenges for our profession and his Vision for our fraternity.
- **Seminar on Ind AS** on 14th and 15th May 2024 by CA. Vivek Agarwal and CA. Arindam Sengupta. We were given key insights and a look through on Ind AS 1, 32, 101, 107 and 109 throughout the two days.
- **Seminar on New Tax Audit & ITR Forms** on 16th May 2024 by CA. Ayush Goel.

As Team EIRC we strongly believe in celebrating creativity, resilience and cultural pride of Bengal and our entire nation. That is why, on 17th May 2024 EIRC of ICAI jointly with All Study Circles and Supported by CA Cultural Association organised "**Rabindra Nazrul Sandhya**" to pay homage to our **Poet Laureate Kaviguru Rabindranath Thakur** and our **Rebel Post Kazi Nazrul Islam**. The evening of Recitations and Performances celebrated the thoughts these two illustrious literary figures championed in spreading the words of Brotherhood, Unity and Equality.

As Team EIRC we are determined to continue hosting events that not only enhance our technical skills but also broaden our global footprints. Some of the seminars curated down the line are:

- **Seminar on How to Handle Burning Issues in GST Scrutiny & other Recent Developments in GST** on 27th May 2024 from 5:30 p.m. by CA Ishan Tulsian
- **Seminar on "Corporate Law Innovations and Share Dematerialisation"** on 29th May 2024 by CA. Animesh Mukhopadhyay and CS Nupur Chaudhuri from 5:30 p.m.
- **Seminar on "Forensic Accounting, Standards & Opportunities"** on 30th May 2024 by CA. Arijit Chakraborty from 5:30 p.m.
- **Seminar on "SME & Start-up"** on 31st May 2024 from 2:30 p.m. to 6:30 p.m. by CA Rishi Khator, CA Swati Singhania, CA Manish Gadia and CFS Arvind Haralalka.
- **Corporate Law Conclave** on 8th June 2024 from 10 a.m. to 6 p.m.

It is with immense happiness we announce that from 23rd May 2024, We are launching "**Run @ 75: Reskill, Upskill, NewSkill**" an initiative to host **75 Webinars - 6 Days a week** from **6 p.m. to 7:15 p.m.** on **75 Topics** vital for our Overall Evolution to reach out as Global Professionals.

As the custodians of our National Economy and Pride, we should always value the experiences of our seniors. Team EIRC is prepared to bring this into action. We are coming up with "**WE CARE**" - an



initiative to compile the experiences and thoughts of our senior members - an initiative to showcase that Age is not just a Number, but a metric to invaluable experiences.

Team EIRC is also elated to inform you that we are looking forward to organise **CA. Rahul Roy Youth Memorial Lecture** on the International Youth Day every year i.e. **12th August**. Please refer to the upcoming pages to have a glimpse of our vision in paying tribute to the great personality CA. Rahul Roy.

We are coming up with "**Best Practices for SMPs**" - a cloud based repository for **Standardised** and **Best Applicable Reports, Forms, Returns** and much more that can be of immense help for small and medium scale practice firms of Chartered Accountants.

A practitioner can access and refer the documents anytime and anywhere to maintain the best possible standardized format when creating a similar document for their clientele.

Looking ahead, we are geared up for the upcoming **49th Regional Conference** with the theme "**WE**". Scheduled on **23rd and 24th August 2024** at Biswa Bangla Mela Prangan (**Milan Mela**, opposite of Science City), these two days promise to be a landmark occasion throughout Eastern India with over 75 dignitaries and over 5,000 delegates, offering a platform for insightful exchanges and professional enrichment. It is our earnest request to **register by 31st May 2024 to enjoy 40% Early Bird Offer**. Log on to [we.eirc-icai.org](https://we.eirc-icai.org) for more details.



49th Regional  
Conference

As we glide past the Financial Year 2024-25, our commitment to serve our fraternity remains steadfast. Our drive to raise **₹75 lakhs** for the **Chartered Accountants Benevolent Fund (CABF)** is progressing well, with significant contributions already made towards this noble cause. This effort exemplifies the spirit of brotherhood and support that defines our profession. I convey my warm gratitude to all those who came forward to support the initiative. Log on to <https://eirc-icai.org/cabf/> to learn more and contribute.



CABF

Starting this month, we have introduced a **Feedback Register** at Russell Street Office for our members and students. After each visit, you are encouraged to share your thoughts and suggestions in this register kept at our Reception Counter to help us in reshaping our management.

Additionally, I also want to inform you that we record all the events conducted by us and upload it to our YouTube channel. This drive helps us to reach every members of EIRC and facilitates enlightening of our members from anywhere and anytime. Kindly visit:

<https://www.youtube.com/@easternindiaregionalcounci6358/>

Together, let's continue to Reskill, Upskill, and Newskill, embracing new challenges and opportunities with enthusiasm and integrity.

Warm regards,



**CA. Sanjib Sanghi**

Chairman (2024-25)

EIRC of ICAI

## EICASA CHAIRMAN'S MESSAGE



My Dear Beloved Students,

Wishing you all abundant success and happiness ahead! May your hard work culminate in resounding success in your exams!

I'm delighted to share a snapshot of recent events organized by EICASA:

### Snapshot

On 7th April 2024, a **Half-day Workshop on Dashboard Visualization and Power BI** was conducted at Russell Street office, led by CA. Vivek Agarwal and CA. Amit Rathi. Full-house participants gained valuable insights into enhancing data visualization skills using Power BI.

On 13th April 2024, A **Full-day Seminar on Quantitative Aptitude** for CA Foundation Students was held at ICAI Bhawan, Kasba office, conducted by CA. Niraj Agarwal. Attendees praised its thorough and practical methodology in enhancing quantitative skills.

On 21st April 2024, a **Full-day Seminar on Business Economics** for CA Foundation Students took place at Russell Street office, lectured by CA. Gopal Bhoot, providing crucial knowledge and skills appreciated by participants.

On 28th April 2024, CA. Niraj Agarwal conducted a **Full-day Seminar on Accounting** for CA Foundation Students at Russell Street office, offering comprehensive training in fundamental principles.

From 1st to 15th April 2024, we organised **Mock Tests for CA Final & Intermediate students**, aiding in their exam preparations. Students' attendance spoke of organising Mock Tests.

Our CA Students embarked on an **Educational Tour to NCLT, Kolkata** on 7th May 2024, enhancing their practical knowledge. I advise all the students to keep in touch with TEAM EICASA so that they should not repent for escaping such beautiful chances.

In an initiative to expanding endeavours of EICASA, we organized a **Half-day Seminar on TEAM 100 2.0** on 19th May 2024, inducting 100 dedicated volunteers. They have been motivated by CA. Sanjib Sanghi, Chairman, EIRC, CA. Arijit Chakraborty, CA. Santosh Mohata & Mrs. Priyam Jalan.

### Forthcoming

Looking ahead, EICASA is excited to present the **CA Students' Talent Search 2024**, featuring Quiz and Elocution Competitions on 02-06-2024. Please do register through [www.bosactivities.org](http://www.bosactivities.org).



## International Conference of CA Students Kolkata

Decade-long wait is over! Warmth of International Conference of CA Students is being felt everywhere. Without spending much words, let me tell you that it is a global platform bringing together professionals, experts, and students worldwide. Highlights include:

**Global Perspective:** Embrace diversity in a multicultural environment.

**Networking:** Expand your professional network globally.

**Trends and Innovations:** Explore future industry trends and insights.

**CV Enhancement:** Gain accolades that set you apart.

**Recognition:** Enhance professional credibility and commitment.

**Personal Development:** Develop essential skills like communication and leadership.

**Industry Insights:** Network with global leaders and gain diverse professional knowledge.

**Cultural Exposure:** Broaden your perspective through cross-border interactions.

**Motivation:** Experience inspirational sessions from industry leaders and Lifestyle Gurus.

Join us for this transformative experience and do not miss out on a chance to elevate your career and personal growth.

Signing off.

Stay tuned for more success stories next month!

All the best

**CA. Vishnu K. Tulsyan**

Chairman, EICASA of EIRC of ICAI

Vice Chairman, EIRC of ICAI



## Invitation to Members for giving Updates in Monthly e-Newsletters



*“Information combined with Knowledge is Power”, so goes an old saying, which remains relevant to our profession of the present times.*

Knowledge multiplies and disseminates by sharing. It is in that spirit The EIRC Monthly e-Newsletter is published every month.

Members are invited to submit **articles** of interest to the EIRC office for inclusion in this monthly e-newsletter. Accompanying photos and other artworks are strongly encouraged.

*All articles, transitions and photos are subject to editing, available space, and the acceptance policy.*



### Guidelines

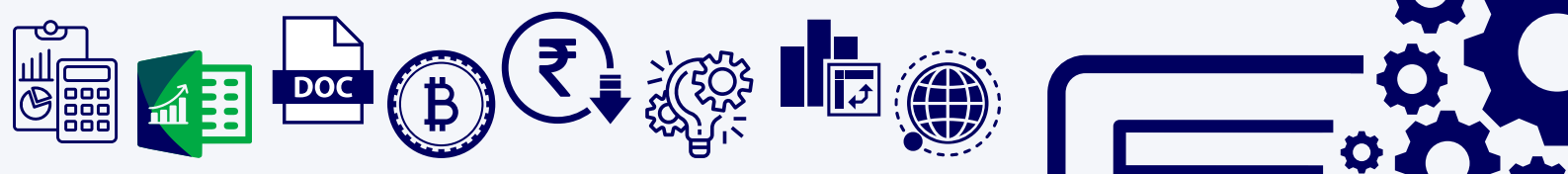
1. Articles should be on Topics **relevant for Members**
2. Should be between **500 - 1,000 words**
3. Should be sent as **Word & PDF File**



Please submit your articles @

**[eirc.material@icai.in](mailto:eirc.material@icai.in)**

\*Articles to be shortlisted by EIRC Office before publishing.







The Institute of Chartered Accountants of India  
Eastern India Regional Council



# Speaker @ 75



Come Forward and Ride a Change

Adapt | Transform | Innovate

Adapt | Transform | Innovate  
Adapt | Transform | Innovate  
Adapt | Transform | Innovate  
Adapt | Transform | Innovate

Members of EIRC of ICAI are humbly invited to come forward as Contributors and Speakers of Any Topic of your choice and specialization under our Initiative **Speaker @ 75**.



Please fill in your details in the **Google Form** attached by **Scanning** or **Clicking** the **QR Code** to join us in embracing the future of our profession.



## Initiative Towards CABF

(₹ 75,00,000 by 15th August 2024)





Adapt | Transform | Innovate

The Institute of Chartered Accountants of India  
Eastern India Regional Council

## CABF Drive

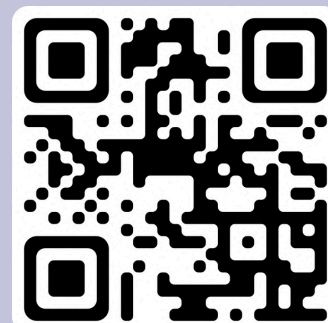
Uniting Hearts, Sharing Hope

**Initiative to raise fund of ₹75 Lac**

*Lets achieve this milestone by 15<sup>th</sup> August 2024*

|                          |            |
|--------------------------|------------|
| Annual Member @          | ₹1,000/-   |
| Life Member @            | ₹10,000/-  |
| Voluntary Contribution @ | Any Amount |

Scan or Click to  
**Contribute** and  
**Know More**



**The Institute of Chartered Accountants of India  
Eastern India Regional Council**

# CABF Drive

**Uniting Hearts, Sharing Hope**

**Initiative to raise fund of ₹75 Lac**

*Lets achieve this milestone by 15<sup>th</sup> August 2024*

**Annual Member @**

**₹1,000/-**

**Life Member @**

**₹10,000/-**

**Voluntary Contribution @ Any Amount**



SCAN TO DONATE



**TEAM EIRC**

**TOGETHER WE CAN**





## CABF - Drive by EIRC of ICAI

Team EIRC is embarking on a noble endeavour to bolster support to its members and students and their families through the introduction of a generous initiative – the “**CABF Drive**” with the target of amassing a sum of **₹75,00,000 (Rupees Seventy-Five Lakhs)** for this noble cause

Commencing on **April 1, 2024**, Team EIRC is steadfast in its determination to successfully conclude by **August 15, 2024**. The accumulated fund will be handed over in the august hands of the President of ICAI during the Inaugural day of **49th Regional Conference** scheduled to be held on **23rd August 2024** at **Milan Mela**, symbolizing a triumph of collective goodwill, camaraderie and community spirit.

In this noble pursuit, Team EIRC earnestly invites and seek your active participation. Your generous contributions will not only play a pivotal role in achieving the targeted milestone but will also serve as a testament to the unity and benevolence that defines our fraternity. Together, let us strive to make a meaningful difference and uphold the values of compassion and solidarity.

The payment can be made either Online by visiting <https://eirc-icai.org/cabf/> or Cash or Cheque (*to be drawn in favour of "ICAI - EIRC"*)

## Chartered Accountants' Benevolent Fund (CABF)

### OVERVIEW & OBJECTIVE:

The Chartered Accountants' Benevolent Fund (CABF) was established in December, 1962 to provide financial assistance to members or their families in distress.

The objective for which the fund is established is to provide financial assistance for maintenance, education or any other similar purpose to necessitous persons being:-

- (a) persons who are or have been members of the Institute, whether subscribers to the fund or not; or
- (b) wives and children of persons who are or have been members of the Institute, whether subscribers to the fund or not.
- (c) widows and children of deceased persons who have been members of the Institute whether subscribers to the fund or not.
- (d) relatives or others who were dependent for support on a person who has been a member of the Institute, whether subscriber to the fund or not; and who has died without leaving a widow or child.

### WHO ALL ARE ELIGIBLE FOR CABF ASSISTANCE:

- a) Members of the Institute, whether subscribers to the fund or not.
- b) Spouses/widows and children of members, whether subscribers to the fund or not.
- c) Relatives or others who were dependent for support on a member, whether subscriber to the fund or not; and who has died without leaving a widow or child.

### TYPES OF MEMBERSHIP:

**Life Member:** A single payment of Rs. 10,000/- shall make a person eligible to be admitted as a life member of the fund w.e.f. 1st January, 2020. Thereafter he shall not be liable to pay any amount on account of subscription and shall be designed as a 'Life Member'.

**Annual Member:** All other members shall be described as 'Annual Members' and shall have to pay an annual subscription of Rs. 1,000/-.

**Voluntary Contribution:** Any ICAI Member can give 'Voluntary Contribution' to CABF of any desired amount



## Procedure for availing financial assistance

Application should be made in prescribed format along with all relevant supporting documents. The application must be recommended by a **Central Council Member** or **Office Bearer of Regional Council** or **Office Bearers of Branches** or **Ex-President/Chairman/Vice-Chairman** and **Member Secretary/Member of Managing Committee of CABF**. Formats of the application can be downloaded from <https://www.icai.org/post/ca-benevolent-award>

## Types of Financial Assistance

### Monthly

Maximum monthly assistance available to a member or persons eligible to receive the assistance is from **Rs.15,000/- to Rs.25,000/- per month** according to the circumstances of the use renewable after one year. This is for maintenance of family of members/widow/relatives of deceased members. Financial assistance will be given only to the members/widows/relatives whose monthly family income is not more than Rs. 25,000/- per month.

### Ex-gratia

Maximum financial assistance of **Rs.150000/-** is provided to the legal heir of deceased member in case of accidental death/ unnatural death at the age below 55 years against claim.

### Medical

Maximum financial assistance of **Rs.1,50,000/-** available to a member or dependent of member eligible to receive the assistance. Financial assistance will be given only to the members/widows/relatives whose monthly family income is not more than Rs. 25,000/- per month.

**For more details visit : <https://www.icai.org/post/ca-benevolent-award>**

**The Donors will be recognized as under :**

| Category of Contribution | Amount Not Less Than | Acknowledgement / Recognition   |
|--------------------------|----------------------|---|
| CABF - Bronze            | ₹ 1 Lakh             | Special Bronze Shield - Along with Congratulatory Letter from President to be sent by Post / Courier  |
| CABF - Silver            | ₹ 5 Lakh             | Special Silver plated Shield - Along with Congratulatory Letter from President to be handed over by Regional Chairman in Regional Council Meeting (Acknowledgement to be published in Regional Newsletter and quarterly list to be published in ICAI Journal) |
| CABF - Gold              | ₹ 11 Lakh            | Special Gold plated Shield - Along with Congratulatory Letter from President to be handed over at ICAI Head Office. (Acknowledgement to be published in ICAI Journal)   |
| CABF - Platinum          | ₹ 51 Lakh            | Special Platinum plated Shield - Along with Congratulatory Letter from President to be handed over by President & Vice President at ICAI Council Meeting. (Acknowledgement to be published in ICAI Journal with photograph taken during Council Meeting)      |

**All contributors exceeding ₹ 10,000 to receive congratulatory letter from the President, ICAI.**

**All Contributors to receive an E - Certificate from EIRC of ICAI.**

### Kind Attention:

Your generous contribution/donation towards the CABF Drive is eligible for deduction u/s 80G of I.T. Act. You will receive the Donation Receipt for availing the 80G deduction after filing of Form 10BD by the CABF.





**The Institute of Chartered Accountants of India**  
**Eastern India Regional Council**

**Application Form for Contribution towards CABF**

|                                   |                                     |                          |     |
|-----------------------------------|-------------------------------------|--------------------------|-----|
| Membership Number:                | (Tick only One)                     |                          |     |
| Type of Contribution              | Annual Member (₹1,000/-)            | <input type="checkbox"/> |     |
|                                   | Life Member (₹ 10,000/-)            | <input type="checkbox"/> |     |
|                                   | Voluntary Contribution (Any Amount) | <input type="checkbox"/> |     |
| Name :                            |                                     |                          |     |
| Email ID :                        |                                     |                          |     |
| Mobile No:                        |                                     |                          |     |
| Present Address for Communication |                                     |                          |     |
| State                             | City                                | Pincode                  | PAN |

**Details of Relationship (Not applicable for Voluntary Contribution)**

| Sl.No. | Name | Age | Relationship |
|--------|------|-----|--------------|
| 1.     |      |     |              |
| 2.     |      |     |              |

|                 |   |
|-----------------|---|
| Amount          | ₹   |
| Mode of payment | <input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Online<br>(Cheque No _____ Date _____) |

Cheque to be drawn in favour of **"ICAI-EIRC"**

\_\_\_\_\_  
(Signature)

*In case of Query, you may call at **6292325969** or mail at **eirc@icai.in**  
You may submit the filled form along with cash / Cheque at  
ICAI Bhawan, 4th Floor, 7 Russell Street, Kolkata - 700071*



## Contributors to CABF - Drive of EIRC (Life, Annual and Voluntary)

| Sl. No. | Name of the Contributor    | City        | Sl. No. | Name of the Contributor       | City        |
|---------|----------------------------|-------------|---------|-------------------------------|-------------|
| 1       | CA. Alok Kumar Das         | Kolkata     | 30      | CA. Pallav Agarwal            | Kolkata     |
| 2       | CA. Amit Agarwal           | Kolkata     | 31      | CA. Pawan Kumar Agarwal       | Kolkata     |
| 3       | CA. Amit Arora             | Kolkata     | 32      | CA. Pradeep Nahata            | Kolkata     |
| 4       | CA. Amitesh Agarwal        | Kolkata     | 33      | CA. Pratik Poddar             | Dibrugarh   |
| 5       | CA. Amrita Chattopadhyay   | Malda       | 34      | CA. Rahul Losalka             | Kolkata     |
| 6       | CA. Anil Jain              | Silchar     | 35      | CA. Ram Krishna Agarwal       | Kolkata     |
| 7       | CA. Anjan Kumar Maiti      | Tarakeswar  | 36      | CA. Rashmi Chhawchharia       | Kolkata     |
| 8       | CA. Anupama Chandgothia    | Kolkata     | 37      | CA. Ravi Kumar Shah           | Kolkata     |
| 9       | CA. Arun Kumar Pati        | Jharsuguda  | 38      | CA. Rohit Prasad              | Kolkata     |
| 10      | CA. Asit Ranjan Jena       | Kolkata     | 39      | CA. Sampa Dey                 | Kolkata     |
| 11      | CA. Avigyan De             | Kolkata     | 40      | CA. Sanjay Kumar Acharya      | Bhubaneswar |
| 12      | CA. Binay Kumar Singhanian | Kolkata     | 41      | CA. Sarita Agarwal            | Kolkata     |
| 13      | CA. Debraj Boral           | Kolkata     | 42      | CA. Sayak Dey                 | Kolkata     |
| 14      | CA. Devajit Biswas         | Silchar     | 43      | CA. Shivani Shah              | Kolkata     |
| 15      | CA. Dibyendu Dey           | Kolkata     | 44      | CA. Soumendra Nath Datta      | Kolkata     |
| 16      | CA. Hemant Kumar Lakhotia  | Kolkata     | 45      | CA. Sudhir Kumar Mohapatra    | Jajpur      |
| 17      | CA. Himadri Pradhan        | Maslandapur | 46      | CA. Suman Chaudhury           | Kolkata     |
| 18      | CA. Jai Singh              | Asansol     | 47      | CA. Sumit Chakraborty         | Kolkata     |
| 19      | CA. Kanhu Charan Samal     | Bhubaneswar | 48      | CA. Sumita Soni               | Kolkata     |
| 20      | CA. Keshav Karnani         | Kolkata     | 49      | CA. Swati Bihani              | Kolkata     |
| 21      | CA. Kiran Saha             | Cooch Behar | 50      | CA. Syamal Kumar Manna        | Kolkata     |
| 22      | CA. Mahendra Nath Tewari   | Kolkata     | 51      | CA. Tapadwiti Nayak           | Bhubaneswar |
| 23      | CA. Manish Gadia           | Kolkata     | 52      | CA. Tapan Kumar Das           | Kolkata     |
| 24      | CA. Manish Kumar Chaudhary | Kolkata     | 53      | CA. Tarun Paul                | Tinsukia    |
| 25      | CA. Manoj Agarwal          | Gangtok     | 54      | CA. Vikash Goel               | Kolkata     |
| 26      | CA. Mayur Agrawal          | Kolkata     | 55      | CA. Vineet Surana             | Kolkata     |
| 27      | CA. Namrata Khanna         | Kolkata     | 56      | CA. Vishwanathan Venkatramani | Kolkata     |
| 28      | CA. Neha Agarwal           | Kolkata     | 57      | CA. Vivek Agarwal             | Kolkata     |
| 29      | CA. Niraj Agarwal          | Kolkata     |         |                               |             |

By the support of our members, We have successfully accumulated ₹ 3,88,801/- within 45 Days. We thank all the members for their generous contribution and extend our earnest request to take the initiative forward.

\*Data Updated as on 18th May 2024





The Institute of Chartered Accountants of India  
Eastern India Regional Council

# 49TH REGIONAL CONFERENCE

5000+  
Delegates

Seventy-Five  
Dignitaries

97 Thousand  
Sq. Feet



Chartered Accountants | Professionals | Market Leaders | Industry Experts

We the Partners in Nation Building have been supporting our economy for the past 75 Years. We have been adapting to the dynamic landscape of our profession and transforming our clientele and the nation, integrating Technology and engaging as Multi-Disciplinary Practitioners.

**AUDIT ADAPT**  
**Support Dedicate**  
**AUDIT CAP STRATEGIZE**  
**COLLABORATE**  
**EVOLVE**



The theme "WE" is dedicated to spreading the words of Collaboration, Cooperation and Coordination thereby uniting us with Professionals, Industry Experts and the Market Leaders.

Together we can strategize to innovate and harmonise the professional realm positioning us as Global Consultants and Advisors.

AUG  
23  
24

## BISWA BANGLA MELA PRANGAN

Join us for the two days of Togetherness with Professional Colleagues and Industry Experts, thereby Gaining unexplored Insights into global practices, Tech Automation, and every aspect of Multi-Dimensional Evolution of our fraternity.

SCAN  
TO  
REGISTER



FRIDAY - SATURDAY

12 CPE HOURS | EXPERIENCE ZONE | NETWORKING

Adapt | Transform | Innovate

[we.eirc-icai.org](http://we.eirc-icai.org)



## About the Conference

Eastern India Regional Council of The Institute of Chartered Accountants of India is organising the 49th Regional Conference for the year 2024 to be held on 23rd and 24th August at the magnificent Biswa Bangla Mela Prangan (Milan Mela).

profession, explore the uncharted Insights into Global and Multi-Disciplinary Practices, Tech Automation, and other aspect of Multi-Dimensional Evolution of our fraternity.

Team EIRC affirms that with the specially curated topics and availability of varied experience zones would serve the participants as a Enlightening and Educative panorama in the Conference.

Expecting to hail with over 5000 delegates and 75 dignitaries, "WE" the theme for the conference advocates our strength in Unitedness and Inclusivity. Experience, the Global perspective of our

## ICAI Torchbearers & Team EIRC



"Leadership is not about being the best. It's about making the fraternity better."



## Branch Chairpersons



**WE** CREATE INSPIRE  
COLLABORATE  
UNITE Audit Aspire Empower  
Empower Consult

# WE

COLLABORATE  
COOPERATE COORDINATE  
TRANSFORM INNOVATE **Unite** INTEGRATE  
ASPIRE INSPIRE EMPOWER  
CONSULT **AUDIT** ADAPT  
**Support** Dedicate  
AUDIT CARE STRATEGIZE  
COLLABORATE  
**EXECUTE**  
ITERATE ANTICIPATE  
SCRUTINISE COOPERATE  
**SCRUTINISE**  
VERIFY SCRUTINISE ASSESS  
**FACILITATE**  
COLLABORATE INNOVATE **ADAPT**  
COOPERATE COORDINATE  
TRANSFORM **INTEGRATE** **Unite**  
ASPIRE INSPIRE EMPOWER  
CONSULT **INNOVATE**  
**Support** **CARE**  
Dedicate AUDIT  
COLLABORATE STRATEGIZE  
**TRANSFORM**  
EXECUTE ASSESS  
VERIFY ANTICIPATE  
SCRUTINISE COOPERATE  
AUDIT **ITERATE**  
FACILITATE **VERIFY**







# The Institute of Chartered Accountants of India

## Eastern India Regional Council



# 49TH REGIONAL CONFERENCE

## DELEGATE REGISTRATION FORM

To  
The Chairman  
Eastern India Regional Council  
The Institute of Chartered Accountants of India

Phone: 6292325969 |  
rc.eirc@icai.in, eircaccounts@icai.in  
www.eirc-icai.org

Please register the undermentioned as delegate/(s) for the 49th REGIONAL CONFERENCE to be held on Friday 23<sup>rd</sup> and Saturday 24<sup>th</sup> August 2024.

### Delegate Details

| Sl No. | Name | ICAI Membership No. | Mobile No. | E-Mail ID. |
|--------|------|---------------------|------------|------------|
| 01.    |      |                     |            |            |
| 02.    |      |                     |            |            |
| 03.    |      |                     |            |            |
| 04.    |      |                     |            |            |
| 05.    |      |                     |            |            |

### Billing Details (If GST Invoice is Required)

Bill to (Organisation):

GSTIN :

Amount : ₹

Cheque No:

Date: \_\_\_\_/\_\_\_\_/2024

Date: \_\_\_\_/\_\_\_\_/2024

### Delegate Fees

| Category         |                                   | For Member                  | For Non-Member              |
|------------------|-----------------------------------|-----------------------------|-----------------------------|
| Early Bird Offer | Upto 31st May 2024                | ₹1,800 + 18% GST = ₹ 2,124  | ₹1,800 + 18% GST = ₹ 2,124  |
| Early Bird Offer | From 1st June to 30th June 2024   | ₹ 2,000 + 18% GST = ₹ 2,360 | ₹ 2,000 + 18% GST = ₹ 2,360 |
| Early Bird Offer | From 1st July to 14th August 2024 | ₹ 2,200 + 18% GST = ₹ 2,596 | ₹ 2,200 + 18% GST = ₹ 2,596 |
| Actual Fees      | From 15th August 2024 onwards     | ₹3,000 + 18% GST = ₹ 3540   | ₹3,000 + 18% GST = ₹ 3540   |

Payment: Cheque to be drawn in favour of: 'EIRC REGIONAL CONFERENCE'

Cheque along with this form has to be submitted at any of the below ICAI Offices: (Mon to Fri - 10:00 A.M. to 6:00 P.M.)

- ICAI Bhawan, 7, Russell Street, Kolkata – 700071 • ICAI Bhawan, 382A, Prantik Pally, Rajdanga, Kolkata – 700107

For details, please contact: 6292325969

Shri Amit Paul  
Deputy Secretary  
9674073910  
amit.paul@icai.in

CA. Debraj Sarkar  
Asst. Secretary  
7980307639  
debraj.sarkar@icai.in

CA. Sumita Soni  
Asst. Secretary  
9830627705  
sumita.soni@icai.in





# The Institute of Chartered Accountants of India Eastern India Regional Council



## Enhancing Expertise, Enriching Best Practices

In the ever-evolving landscape of modern business, specialization has emerged as a cornerstone of success. As Chartered Accountants, our ability to offer specialized services tailored to the unique needs of our clients sets us apart. Our profession stands at a crucial juncture where embracing Multi-Disciplinary Practices are no longer optional but essential for success.

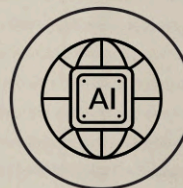
Be there to enrich your skills and explore innovative paths for navigating the complexities of our profession in the digital age.

## Charting the Future with Artificial Intelligence

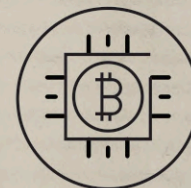
In today's world, AI has emerged as a game-changer, reshaping traditional practices and opening new avenues for innovation. By embracing AI as a transformative force within our profession, we can unlock unprecedented opportunities for efficiency, accuracy, and strategic insight.

Your participation in our conference will not only enrich your understanding of AI but also empower you to chart a course towards a future where technology and human expertise converge seamlessly.

*“Embrace technology and transform to be a beacon of innovation and efficiency”*



Artificial Intelligence



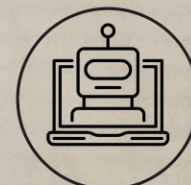
Blockchain



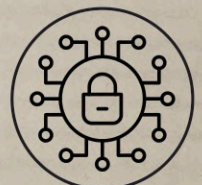
Cloud Computing



Data Analytics



Robotic Process Automation



Cyber Security

## “DRISHTI” VISION of ICAI for India @ 2047

The President of ICAI, CA Ranjeet Kumar Agarwal, unveiled the institute's vision "Drishti," aligning with India @ 2047. ICAI emphasizes global cooperation and trade negotiations, aiming to solidify its role in the accounting profession and adapt to technological advancements.

The key initiatives include:

**D for Digitization**, supporting which ICAI has come up with AI in ICAI Committee

**R for Research**, depicting Collaboration with the government to enhance the Tax-to-GDP ratio and establishing an Aggregation of Firms committee.

**I for Integrity**, converging to the Introduction of UDIN scheme for authentic document certification.



**S for Skills**, which lead to the launching of new education and training schemes.

**H for Handholding**, Each One Teach One scheme and collaborating with C&AG for accountability in local governance.

**T for Transparency** Mandating peer review mechanisms to enhance audit quality.

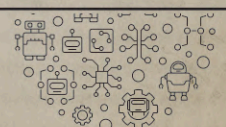
**I for Independence**, enhancing the Independence of CAs to build trust.

**Join us on August 23rd and 24th, 2024, at Biswa Bangla Mela Prangan for experiencing the vision of ICAI.**



SCAN TO REGISTER

*AI isn't here to replace CAs,  
but to augment their capabilities*





## OBITUARY



**CA. Satya Narayan Agarwal** (Membership No. 54421) passed away on **30th April 2024**.  
*We pray to the Almighty that his soul attains salvation.*



**CA. Satya Narayan Agarwal** was a Fellow Chartered Accountant, known for his expertise and dedication in his profession. He also held a B.Com (Hons) degree. He practiced as a Chartered Accountant through his firm, S. Narayan Agarwal & Co.

CA. Satya Narayan Agarwal was deeply involved in various charitable organizations, particularly those associated with Haryana Bhawan. Additionally, he was a **founding member of All Tax Professional Association (ATPA)**, Vice President of West Bengal Provincial Marwari Sammelan, and played an active role in Barabazar Library and Vitta Salahkar CA CPE Study Circle. His leadership and contributions to these organizations were invaluable, and he played a significant role in their development and success.

Born on December 21, 1961, he was 62 years old at the time of his demise. His sudden demise on 30th April 2024, Tuesday due to a heart attack was a significant loss to our profession. He is remembered for his straight forward expression, leadership, commitment, and inspirational role, especially for the youth.

## Invitation for Advertisements in Monthly e-Newsletter

**EIRC of ICAI invites applications for Advertisements.  
The Tariff Chart is mentioned below:**

| Category        | Half Page (₹) | Full Page (₹) |
|-----------------|---------------|---------------|
| Black and White | 6,000         | 10,000        |
| Colour          | 9,000         | 15,000        |

### Discount Rates on Multiple Insertions:

| Frequency                   | Half Page (₹)   |        | Full Page (₹)   |          |
|-----------------------------|-----------------|--------|-----------------|----------|
|                             | Black and White | Colour | Black and White | Colour   |
| 3 Insertions a Year (-20%)  | 14,400          | 21,600 | 24,000          | 36,000   |
| 6 Insertions a Year (-25%)  | 27,000          | 40,500 | 45,000          | 67,500   |
| 12 Insertions a Year (-30%) | 50,400          | 75,600 | 84,000          | 1,26,000 |

# IMPORTANT ANNOUNCEMENTS

## Announcements

Inviting Public Comments on Review of Rules specified under the Chartered Accountants Act, 1949 - (10-05-2024)

Guidance on Non-Compliances Observed by Quality Review Board During Quality Reviews (Volume 1) - (09-05-2024)

ICAI Digital Learning Campus Portal: Self-Paced Online Modules (SPOM) SET A and SET B - (07-05-2024)

Applicants of MEF 2023-24 - Additional Information Form - (01-05-2024)

Exposure Draft - 'Guidance Note on Reports on Audit under Section 12A/10(23C) of the Income-tax Act, 1961' for Public Comments - (29-04-2024)

Commencement of Live Virtual Classes (LVC Batch - 2) under the New Scheme from 27th April 2024 for the students of CA Foundation/Intermediate/Final courses appearing in September/November 2024 Examinations

REOPENING OF ONLINE EMPANELMENT OF MEMBERS TO ACT AS OBSERVERS FOR MAY/JUNE 2024 EXAMINATIONS

Cut-off date for enrollment in Foundation /Intermediate Course for appearing in September 2024/ January, 2025 Examinations. - (24-04-2024)

## Links

<https://www.icai.org/post/inviting-public-comments-on-review-ca-act-1949>

<https://www.icai.org/post/guidance-on-non-compliances-observed-by-qrb>

<https://www.icai.org/post/icai-digital-learning-campus-spom>

<https://www.icai.org/post/mef-2023-24-additional-information-form>

<https://www.icai.org/post/dtc-ed-gn-on-reports-on-audit>

<https://resource.cdn.icai.org/79963bos64088.pdf>

<https://resource.cdn.icai.org/79967exam64089.pdf>

<https://www.icai.org/post/bos-announ-cut-off-date-for-enrollment-in-foundation-intermediate-course>



# IMPORTANT ANNOUNCEMENTS

## Announcements

Expert Panel for addressing queries related to Statutory Audit pertaining to auditing aspects - (11-04-2024)

Invitation for contribution to Question Bank in respect of Self-paced Online Module Examinations (Set-C & Set-D) - (09-04-2024)

## Links

<https://www.icaai.org/post/aasb-expert-panel-for-addressing-queries-110424>

<https://www.icaai.org/post/invitation-for-contribution-to-question-bank-spome>

## CA. Rahul Roy Memorial Lecture



EIRC of ICAI will be organising **CA. Rahul Roy Memorial Lecture** on The International Youth Day i.e. **12th Day of August 2024**. We thank CA. R. K Agarwal for helping us turn this initiative into action.

It is a matter of great pride to pay tribute to this Man of Excellence who became the Chairman of EIRC in the year 1994 – 95 and later became the youngest President of the Institute in the year 1998 – 99 at the age of 34 and made our profession soar newer highs of success.

His notable contributions include introducing the Campus Interview while being the Chairman of Committee for Members in Industry and while President of ICAI he executed a landmark MoU with the Kingdom of Nepal to assist in developing the profession of chartered accountancy there.

Keep following our Website <https://eirc-icai.org/> to stay updated.

## UPCOMING EVENTS

| SL# | Day & Date               | Details  | Program Link  |
|-----|--------------------------|--|---|
| 1   | Monday, 27th May 2024    | <b>Program:</b> Seminar on How to Handle Burning Issues in GST Scrutiny & other Recent Developments in GST<br><b>Speaker:</b> CA Ishan Tulsian<br><b>Venue:</b> R. Singhi Hall, ICAI Bhawan, Russell Street, Kol - 700071<br><b>Time:</b> 5:30 pm<br><b>Fees:</b> Rs 200/- + GST <b>CPE Hrs:</b> 3   |    |
| 2   | Wednesday, 29th May 2024 | <b>Program:</b> Seminar on "Corporate Law Innovations and Share Dematerialisation"<br><b>Speaker:</b> Recent Developments in Corporate Law - <b>CA Animesh Mukhopadhyay</b><br>Dematerialisation of Shares - <b>CS Nupur Chaudhuri</b><br><b>Venue:</b> R. Singhi Hall, ICAI Bhawan, Russell Street, Kol - 700071<br><b>Time:</b> 5:30 pm<br><b>Fees:</b> Rs 200/- + GST <b>CPE Hrs:</b> 3   |    |
| 3   | Thursday, 30th May 2024  | <b>Program:</b> Seminar on "Forensic Accounting, Standards & Opportunities"<br><b>Speaker:</b> CA Arijit Chakraborty<br><b>Venue:</b> R. Singhi Hall, ICAI Bhawan, Russell Street, Kol - 700071<br><b>Time:</b> 5:30 pm<br><b>Fees:</b> Rs 200/- + GST <b>CPE Hrs:</b> 3   |  |
| 4   | Friday, 31st May 2024    | <b>Program:</b> Seminar on "SME & Start-up"<br><b>Speaker:</b> Legal Structuring of the SME & Start-UP- <b>CA. Rishi Khator</b><br>Tax Benefits and Incentives & Funding Available to SME & Start-UP by <b>CA. Swati Singhania</b><br>Valuation of SME & Start-Ups by <b>CA. Manish Gadia</b><br>SME IPO- Conditions & Procedures by <b>CFS Arvind Haralalka</b> , Gretex<br>Pannel Discussion on IDEA to IPO Panelists: <b>CA Radhey Shyam Jhanwar</b> , <b>CA Banwari Lal Mittal</b> , <b>CA Sanjay Bhalotia</b> , <b>CA Pradeep Kumar Agarwal</b><br><b>Venue:</b> R. Singhi Hall, ICAI Bhawan, Russell Street, Kol - 700071<br><b>Time:</b> 2:30 pm - 6:30 pm<br><b>Fees:</b> Rs 250/- + GST <b>CPE Hrs:</b> 5 |  |

## Important Events by EIRC of ICAI

Please block your diary

| SL# | Day & Date                                 | Details   | Program Link   |
|-----|--|---|--|
| 1   | Saturday & Sunday, 22nd & 23rd June 2024   | <b>Program:</b> International Students' Conference 2024<br><b>Organised by :</b> Board of Studies of ICAI<br><b>Hosted By:</b> EICASA of EIRC<br><b>Venue:</b> Biswa Bangla Convention Centre<br><b>Time:</b> 10:00am to 05:00pm<br><b>Fees:</b> Rs. 500 + GST (Early Bird Offer till 15th May)   Rs. 700 + GST |   |
| 2   | Friday & Saturday, 23rd & 24th August 2024 | <b>Program:</b> 49th Regional Conference of EIRC<br><b>Organised by:</b> Eastern India Regional Council<br><b>Venue:</b> Biswa Bangla Mela Prangan (Milan Mela Ground)<br><b>Time:</b> 10:00am to 05:00pm<br><b>Fees:</b> Rs 1,500/- + GST (early bird till 31st March 2024) <b>CPE Hrs:</b> 12                 |  |

## Other Events by EIRC of ICAI

| SL# | Day & Date                               | Details  | Program Link |
|-----|--|--|--------------|
| 1   | Friday & Saturday, 28th & 29th June 2024 | <b>Program:</b> YiFi Summit 2024: Charting New Horizons in Finance and Entrepreneurship<br><b>Venue:</b> Hyatt Regency, Kolkata<br><b>Time:</b> Revealing Soon | Coming Soon  |



## Video Links of Seminars and Updates

| Sl. No. | Name of Seminar  | Link  |
|---------|--|---|
| 1       | Seminar on “ <b>Office Automation &amp; Code of Ethics</b> ” on 18th April 2024  |    |
| 2       | Workshop on “ <b>Office Work Optimization Using IT Tools</b> ” on 20th April 2024  |    |
| 3       | 5 Days Programme on “ <b>GST Practice: Automate and Litigate</b> ” from 22nd to 26th April 2024  |   |
| 4       | Workshop on “ <b>Top 10 Things to Learn in Word and Excel for Senior Professionals</b> ” on 27th April 2024  |  |
| 5       | <b>Capital Market Conclave on Charting Indian Economy 2.0</b> on 4th May 2024  |  |
| 6       | 2 Days Programme on “ <b>Governance, Risk, and Compliance</b> ”: A Lucrative Avenue for Chartered Accountants in Autonomous and Local Bodies on 7th and 8th May 2024 |  |
| 7       | <b>Seminar on Ind AS</b> on 14th and 15th May 2024   |  |
| 8       | <b>Appeal for CABF - Drive of EIRC of ICAI</b>   |  |

# Conquering Crunch Time: Work-Life Balance Strategies for Peak Accounting Seasons



Chartered accountants, buckle up! We're entering a period synonymous with long hours, looming deadlines, and the ever-present pressure of tax season, audits, and compliance. While this professional intensity fuels a sense of accomplishment, it can also wreak havoc on your work-life balance, leading to stress, burnout, and a dip in overall well-being.

Here's the good news: achieving a healthy work-life balance during these demanding times is possible. By implementing these practical strategies, you can navigate crunch time with focus, resilience, and a renewed sense of control.

## 1. Prioritize and Plan:

- **Triage the Tasks:** Start by creating a comprehensive list encompassing all upcoming deadlines and tasks. Next, categorize them based on urgency and importance. Tackle high-priority, time-sensitive tasks first, delegating or rescheduling less critical ones. Remember, not everything needs to be done right away.
- **Embrace Calendaring:** Block dedicated time slots for specific tasks in your calendar, including breaks and personal commitments. Treating personal time with the same respect as work appointments ensures it gets prioritized. Utilize time management techniques like the Eisenhower Matrix (Eisenhower Matrix is a task management tool that helps you organize and prioritize tasks by urgency and importance) to further streamline your schedule.

## 2. Communication is Key:

- **Set Clear Client Expectations:** Communicate realistic timelines and deadlines with clients from the outset. Proactive communication fosters trust and prevents last-minute scrambling from unrealistic expectations.
- **Internal Collaboration:** Discuss workload distribution with colleagues and superiors. Don't hesitate to delegate tasks or ask for assistance when needed. A collaborative approach fosters a supportive work environment and lightens the individual burden.

## 3. Leverage Technology:

- **Automation is Your Friend:** Invest time in exploring and implementing accounting software solutions that automate repetitive tasks like data entry and calculations. Utilize cloud-based tools for document sharing and collaboration, allowing remote work and improved efficiency.
- **Communication Tools:** Utilize communication platforms for efficient team interaction and updates. Platforms like project management software can streamline workflows and keep everyone on the same page, reducing time spent on status updates.

## 4. Prioritize Self-Care:

- **Schedule Breaks:** Don't underestimate the power of short breaks throughout the workday. Step away from your desk, stretch, grab a healthy snack, or take a walk. These micro-breaks help refresh your mind and improve focus when you return.
- **Maintain a Healthy Routine:** Prioritize a balanced diet, regular exercise, and adequate sleep. These lifestyle habits fuel your physical and mental well-being, enhancing your capacity to handle stress and work effectively. Schedule workouts in advance and maintain a consistent sleep schedule for optimal energy levels.
- **Learn to Say No:** Setting boundaries is crucial. Don't be afraid to politely decline additional work when you're already stretched thin. Prioritize existing commitments and protect your personal time.

## 5. Disconnect to Recharge:

- **Set Boundaries:** Establish clear boundaries between work and personal life. Turn off work notifications outside of designated work hours and resist the urge to check emails constantly.
- **Digital Detox:** Dedicate specific times during the day or week to completely disconnect from technology. This allows for true relaxation and helps you rejuvenate for the days ahead.

## Real-Life Challenges and Solutions:

Now, let's address some specific challenges faced by chartered accountants during peak seasons:



- **Unrealistic Client Demands:** When faced with a demanding client pushing for an unrealistic deadline, calmly explain the situation and suggest workable alternatives. Offer an adjusted timeline or consider seeking an extension if necessary.
- **Feeling Overwhelmed by Workload:** Feeling buried under a mountain of tasks? Delegate whenever possible. Discuss workload distribution with your manager and explore options to prioritize the most urgent tasks. Delegate lesser-critical items or seek support from colleagues.
- **Missing Out on Personal Events:** Feeling the guilt of missing personal events due to work? Communicate with loved ones in advance and explain your workload. Explore alternative ways to participate, like attending a portion of a family event remotely. Remember, your well-being is paramount, and prioritizing personal time is important in the long run.

### Remember:

Taking care of yourself is not a luxury; it's a necessity. By implementing these strategies and prioritizing your well-being, you'll be better equipped to navigate the most demanding periods. A healthy work-life balance fosters long-term career success and allows you to show up as your best self, both personally and professionally.



### Contributed by:



**CA Subham Maskara**  
Mobile: 7003537413  
Mail ID: subham.maskara6666@gmail.com

# No automatic reversal of Input Tax Credit from the buyer upon non-payment of tax by the supplier:

## Issue:

As per section 16(2)(c) of the CGST Act, one of the conditions to claim GST Input Tax Credit is that the output tax collected by the supplier from the buyer in respect of the supply has actually been paid to the Government.

The buyer is being made to reverse GST Input Tax Credit due to non-payment of tax by the supplier to the government by the issue of notices in respect of financial years 2017-18 to 2021-22.

## Solution:

The buyer may challenge such reversal of GST Input Tax Credit on the following grounds:

- The buyer has a valid tax invoice and payment to the supplier has been substantiated by producing the bank statement. Before directing the buyer to reverse the GST input tax credit, the GST Department ought to have acted towards the recovery of tax from the defaulting seller. Straight away the GST Department was not justified in directing the buyer to reverse the GST input tax credit availed by them until and unless it is an exceptional case where there has been collusion between the buyer and the seller or where the seller is missing or the seller has closed down its business or the seller does not have any assets. Reliance is placed on the ***Honourable Supreme Court of India upholding the Honourable Calcutta High Court Judgment in the case of Suncraft Energy Private Limited (2023)***. Further, reliance is placed on the ***Honourable Madras High Court judgment in the case of D.Y. Beathel Enterprises (2021)***.
- Reliance may be placed on the **Doctrine of impossibility** which mentions that law cannot compel a man to do anything which is **impossible**. The buyer cannot be expected to keep a track of whether the selling dealer has indeed deposited the tax so collected since such buyer **cannot exercise any control over his supplier's actions**. Reliance is placed on the ***Honourable Supreme Court judgment of Kay Kay Industries (2013) and of Bombay High Court judgment in the case of INDIAN SEAMLESS STEEL AND ALLOYS LTD (2002)***.
- Treatment of both the parties, the guilty seller and the innocent purchaser at par is a violation of Article 14 of the Constitution. Further, penalizing the buyer for the fault of the defaulting supplier, even in the absence of any collusion between the two is unjust. Where the **purchaser is bonafide** and there is **absence of mala fide intention, connivance or collusion of the purchaser** with the supplier to defraud the GST Department, the reversal of Input Tax Credit cannot be sought from purchaser. Reliance is placed on the ***Honourable Delhi High Court judgment in the case of Arise India Limited (2017)***.

- The law has to acknowledge the necessity to differentiate **between honest and dishonest taxpayers**. Law **cannot anticipate a possibility of a virtually impossible eventuality** and the liability can only be fastened to a person who either acts **fraudulently or has been a party in collusion** with the offender. Law ought not to put an onerous responsibility on the innocent buyer otherwise, law may violate the Articles 14 and 19 of the Constitution of India. Reliance is placed on the ***Honourable Punjab and Haryana High Court judgment in the case of Gheru Lal Bal Chand (2011)***.
- Several writ petitions have been filed challenging the constitutional validity of section 16(2)(c) of the CGST Act, challenging it to be ultra-virus and violative to Article 14 of the Constitution of India. Reliance is placed on the ***Honourable Calcutta High Court judgment in the case LGW INDUSTRIES Limited (2021)***.
- Reliance may be placed on page 1 of the **Press Release dated 4.05.2018 issued by the Central Board of GST Council which states that** there shall not be any automatic reversal of input tax credit from buyer on non-payment of tax by the seller. **Only in exceptional situations can the buyer be asked to reverse the input tax credit.**

## Summary of the Case Laws relied upon:

| S.No. | Name of the Case Law   | Brief Inference of Case Law   |
|-------|--|---|
| 1     | SUNCRAFT ENERGY PRIVATE LIMITED AND ANOTHER VERSUS THE ASSISTANT COMMISSIONER, STATE TAX, BALLYGUNGE CHARGE AND OTHERS   | The first respondent <b>without resorting to any action</b> against the fourth respondent who is the selling dealer <b>has ignored the tax invoices</b> produced by the appellant as well as the <b>bank statement</b> to substantiate that they have paid the price for the goods and services rendered as well as the tax payable there on, the action of the first respondent has to be <b>branded as arbitrarily</b> . Therefore, before directing the appellant to reverse the input tax credit and remit the same to the government, the first respondent <b>ought to have taken action against the fourth respondent the selling dealer</b> and unless and until the first respondent is able to bring out the <b>exceptional case</b> where there has been <b>collusion</b> between the appellant and the fourth respondent or where the fourth respondent <b>is missing</b> or the fourth respondent has <b>closed down its business</b> or the fourth respondent <b>does not have any assets</b> and such other contingencies, straight away the first respondent was not justified in directing the appellant to reverse the input tax credit availed by them - the demand raised on the appellant is not sustainable. |
| 2     | Hon'ble Madras High Court in the case of M/S. D.Y. BEATHEL ENTERPRISES VERSUS THE STATE TAX OFFICER (DATA CELL), (INVESTIGATIONWING) COMMERCIAL TAX BUILDINGS, TIRUNELVELI, (2021) | The Department could not demand GST from the recipient without first examining the supplier and initiating recovery action against the supplier.  |



|   |  |   |
|---|--|---|
| 3 | Hon'ble Supreme Court in the case Of COMMISSIONER OF CENTRAL EXCISE, JALANDHAR VERSUS M/S. KAY KAY INDUSTRIES (2013) | Requiring the assessee to find out from the departmental authorities about the payment of excise duty on the inputs used in the final product would be travelling beyond the notification, and in away, transgressing the same - This would be <b>practically impossible</b> .  |
| 4 | The Hon'ble Bombay High Court in the case of "INDIAN SEAMLESS STEEL AND ALLOYS LTD. VERSUS UNION OF INDIA            | <b>Doctrine of Impossibility</b> and the applicability of legal maxim of Lex non Cogit Ad impossibilia, which mentions that law cannot compel a <b>man to do anything vain or impossible</b> or to do something which he cannot possibly perform.   |
| 5 | HONOURABLE DELHI HIGH COURT JUDGMENT IN THE CASE OF ARISE INDIA LIMITED (2017)                                       | (1) <b>By treating unequals</b> , i.e., innocent recipient and defaulting supplier, <b>equally</b> , the respective legislative provisions become <b>violative of Article 14</b> of the Constitution.<br>(2) The purchaser has been asked to do something that <b>is impossible</b> .<br>(3) ITC cannot be denied to the recipient in the <b>absence of any material evidence</b> in the hands of the Department <b>of collusion</b> between the supplier and the recipient to defraud the Department.<br>(4) So long as the purchasing dealer has taken all the necessary steps to verify that the selling dealer has a valid registration and a tax invoice, he cannot be reasonably <b>expected to keep a track of whether the selling dealer has indeed deposited the tax</b> . |
| 6 | HONOURABLE PUNJAB AND HARYANA HIGH COURT JUDGMENT IN THE CASE OF GHERU LAL BAL CHAND (2011).                         | Law <b>ought not</b> to put an <b>onerous responsibility</b> on the innocent taxpayer otherwise, law may not pass the test of validity considering the touchstone of Articles 14 and 19 of the Constitution of India.   |
| 7 | HONOURABLE CALCUTTA HIGH COURT JUDGMENT IN THE CASE LGW INDUSTRIES LIMITED (2021)                                    | The petitioner/assessee challenged on the ground that section 16(2)(c) of the CGST Act, 2017 is ultra-virus and violative to Article 14 of the Constitution of India.   |
| 8 | PAGE 1 OF THE PRESS RELEASE DATED 4.05.2018 ISSUED BY THE CENTRAL BOARD OF GST COUNCIL                               | No automatic reversal of credit: There shall not be any automatic reversal of input tax credit from buyer on non-payment of tax by the seller. In case of default in payment of tax by the seller, recovery shall be made from the seller however reversal of credit from buyer shall also be an option available with the revenue authorities to address exceptional situations like missing dealer, closure of business by supplier or supplier not having adequate assets etc.   |

Contributed by:



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# Tax and Regulatory Updates

## Direct Tax

| Announcements   | Link  |
|---|---|
| SECTION 140 OF THE INCOME-TAX ACT, 1961 - RETURN BY WHOM TO BE VERIFIED - TIME LIMIT FOR VERIFICATION OF RETURN OF INCOME AFTER UPLOADING - CORRIGENDUM TO NOTIFICATION NO. 2 OF 2024, DATED 31-3-2024  | <a href="https://incometaxindia.gov.in/communications/notification/corrigendum-notification-no-2-2024.pdf">https://incometaxindia.gov.in/communications/notification/corrigendum-notification-no-2-2024.pdf</a>   |
| CBDT CLARIFIES ON MEDIA REPORTS CLAIMING SPECIAL DRIVE TO RE-OPEN CASES WITH REFERENCE TO HRA CLAIMS - THERE IS NO SPECIAL DRIVE TO RE-OPEN CASES OF MISMATCH, AND MEDIA REPORTS ALLEGING THAT LARGE-SCALE RE-OPENING IS BEING UNDERTAKEN BY THE CBDT ARE COMPLETELY MISPLACED - APPREHENSIONS ARE ABOUT RETROSPECTIVE TAXATION IN THIS MATTER AND RE-OPENING OF CASES ON ISSUES PERTAINING TO HRA CLAIMS IS COMPLETELY BASELESS  | <a href="https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1187/Press-Release-CBDT-clarification-on-media-reports-claiming-special-drive-to-reopen-cases-with-reference-to-HRA=claims.pdf">https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1187/Press-Release-CBDT-clarification-on-media-reports-claiming-special-drive-to-reopen-cases-with-reference-to-HRA=claims.pdf</a> |
| SECTION 35(1)(ii) OF THE INCOME-TAX ACT, 1961 - SCIENTIFIC RESEARCH EXPENDITURE - APPROVED SCIENTIFIC RESEARCH ASSOCIATION/INSTITUTION  | <a href="https://incometaxindia.gov.in/communications/notification/notification-no-38-2024.pdf">https://incometaxindia.gov.in/communications/notification/notification-no-38-2024.pdf</a>   |
| CBDT SIGNS RECORD NUMBER OF 125 ADVANCE PRICING AGREEMENTS IN FY 2023-24  | <a href="https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1188/Press-Release-CBDT-Signs-Record-Number-of-125-Advance-Pricing-Agreements-in-FY-2023-24.pdf">https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1188/Press-Release-CBDT-Signs-Record-Number-of-125-Advance-Pricing-Agreements-in-FY-2023-24.pdf</a>   |
| NET DIRECT TAX COLLECTIONS (PROVISIONAL) FOR THE FINANCIAL YEAR (FY) 2023-24 EXCEED UNION BUDGET ESTIMATES BY RS. 1.35 LAKH CRORE I.E. BY 7.40 PERCENT - NET DIRECT TAX COLLECTIONS (PROVISIONAL) FOR FY 2023-24 EXCEED REVISED ESTIMATES BY RS. 13,000 CRORE - GROSS DIRECT TAX COLLECTIONS (PROVISIONAL) FOR FY 2023-24 STAND AT RS. 23.37 LAKH CRORE REGISTERING A GROWTH OF 18.48 PERCENT - NET DIRECT TAX COLLECTIONS (PROVISIONAL) FOR THE FY 2023-24 STAND AT RS. 19.58 LAKH CRORE MARKING A GROWTH OF 17.70 PERCENT - REFUNDS AGGREGATING TO RS. 3.79 LAKH CRORE HAVE BEEN ISSUED IN FY 2023-24 | <a href="https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1189/Press-Release-Net-Direct-Tax-collections-provisional-for-the-Financial-Year-2023-24-dated-21-04-2024.pdf">https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1189/Press-Release-Net-Direct-Tax-collections-provisional-for-the-Financial-Year-2023-24-dated-21-04-2024.pdf</a>                                   |



## Direct Tax

| Announcements  | Link  |
|--|---|
| SECTION 10(46) OF THE INCOME-TAX ACT, 1961 - EXEMPTIONS - STATUTORY BODY/AUTHORITY/BOARD/COMMISSION - NOTIFIED BODY OR AUTHORITY   | <a href="https://incometaxindia.gov.in/communications/notification/notification-41-2024.pdf">https://incometaxindia.gov.in/communications/notification/notification-41-2024.pdf</a> |
| SECTION 80G OF THE INCOME-TAX ACT, 1961 - DEDUCTIONS - DONATIONS TO CERTAIN FUNDS, CHARITABLE INSTITUTIONS, ETC. - NOTIFIED PLACE OF HISTORIC IMPORTANCE AND A PLACE OF PUBLIC WORSHIP                     | <a href="https://incometaxindia.gov.in/communications/notification/notification-40-2024.pdf">https://incometaxindia.gov.in/communications/notification/notification-40-2024.pdf</a> |
| SECTION 118 OF THE INCOME-TAX ACT, 1961 - CONTROL OF INCOME-TAX AUTHORITIES - NOTIFIED SUBORDINATE OFFICERS - AMENDMENT IN NOTIFICATION S.O. 2692(E) [NO. 60/2022/F.NO. 187/3/2020-ITA-I], DATED 10-6-2022 | <a href="https://incometaxindia.gov.in/communications/notification/notification-39-2024.pdf">https://incometaxindia.gov.in/communications/notification/notification-39-2024.pdf</a> |
| CBDT EXTENDS DUE DATE FOR FILING FORM 10A / 10AB   | <a href="https://incometaxindia.gov.in/communications/circular/circular-7-2024.pdf">https://incometaxindia.gov.in/communications/circular/circular-7-2024.pdf</a>                   |
| PARTIAL MODIFICATION OF CIRCULAR NO. 3 OF 2023, DATED 28-3-2023 REGARDING CONSEQUENCES OF PAN BECOMING IN OPERATIVE AS PER RULE 114AAA OF THE INCOME-TAX RULES, 1962                                       | <a href="https://incometaxindia.gov.in/communications/circular/circular-6-2024.pdf">https://incometaxindia.gov.in/communications/circular/circular-6-2024.pdf</a>                   |

## Indirect Tax

| Announcements   | Link  |
|---|---|
| NOTIFICATION FOR SEEKING TO EXTEND THE DUE DATE FOR FILING OF FORM GSTR-1, FOR THE MONTH OF MARCH 2024  | <a href="https://taxinformation.cbic.gov.in/content-page/explore-circulars">https://taxinformation.cbic.gov.in/content-page/explore-circulars</a> |
| NOTIFICATION SEEKING TO EXTEND THE TIMELINE FOR IMPLEMENTATION OF NOTIFICATION NO. 04/2024-CT DATED 05.01.2024 FROM 1ST APRIL, 2024 TO 15TH MAY, 2024 | <a href="https://taxinformation.cbic.gov.in/content-page/explore-circulars">https://taxinformation.cbic.gov.in/content-page/explore-circulars</a> |
| NOTIFICATION SEEKING TO PROVIDE WAIVER OF INTEREST FOR SPECIFIED REGISTERED PERSONS FOR SPECIFIED TAX PERIODS   | <a href="https://taxinformation.cbic.gov.in/content-page/explore-circulars">https://taxinformation.cbic.gov.in/content-page/explore-circulars</a> |

## Updates from ICAI

| Announcements  | Link  |
|--|---|
| INTERNATIONAL RESEARCH AWARDS AND COLLABORATION FOR MORE OPPORTUNITIES   | <a href="https://resource.cdn.icai.org/79951research64072.pdf">https://resource.cdn.icai.org/79951research64072.pdf</a>       |
| EXPOSURE DRAFT - 'GUIDANCE NOTE ON REPORTS ON AUDIT UNDER SECTION 12A/10(23C) OF THE INCOME-TAX ACT, 1961' FOR PUBLIC COMMENTS | <a href="https://www.icai.org/post/dtc-ed-gn-on-reports-on-audit">https://www.icai.org/post/dtc-ed-gn-on-reports-on-audit</a> |

## Corporate and Allied Laws

| Announcements  | Link  |
|--|---|
| ENTITIES ALLOWED TO USE E-KYC AADHAAR AUTHENTICATION SERVICES OF UIDAI IN SECURITIES MARKET AS SUB-KUA                                     | <a href="https://www.sebi.gov.in/legal/circulars/apr-2024/entities-allowed-to-use-e-kyc-aadhaar-authentication-services-of-uidai-in-securities-market-as-sub-kua_82813.html">https://www.sebi.gov.in/legal/circulars/apr-2024/entities-allowed-to-use-e-kyc-aadhaar-authentication-services-of-uidai-in-securities-market-as-sub-kua_82813.html</a>   |
| STANDARDIZATION OF THE PRIVATE PLACEMENT MEMORANDUM (PPM) AUDIT REPORT   | <a href="https://www.sebi.gov.in/legal/circulars/apr-2024/standardization-of-the-private-placement-memorandum-ppm-audit-report_82938.html">https://www.sebi.gov.in/legal/circulars/apr-2024/standardization-of-the-private-placement-memorandum-ppm-audit-report_82938.html</a>   |
| CROSS MARGIN BENEFITS FOR OFFSETTING POSITIONS HAVING DIFFERENT EXPIRY DATES   | <a href="https://www.sebi.gov.in/legal/circulars/apr-2024/cross-margin-benefits-for-offsetting-positions-having-different-expiry-dates_82977.html">https://www.sebi.gov.in/legal/circulars/apr-2024/cross-margin-benefits-for-offsetting-positions-having-different-expiry-dates_82977.html</a>   |
| EASE OF DOING BUSINESS: TEXT ON CONTRACT NOTE WITH RESPECT TO FIT AND PROPER STATUS OF SHAREHOLDERS  | <a href="https://www.sebi.gov.in/legal/circulars/apr-2024/cross-margin-benefits-for-offsetting-positions-having-different-expiry-dates_82977.html">https://www.sebi.gov.in/legal/circulars/apr-2024/cross-margin-benefits-for-offsetting-positions-having-different-expiry-dates_82977.html</a>   |
| FLEXIBILITY TO ALTERNATIVE INVESTMENT FUNDS (AIFS) AND THEIR INVESTORS TO DEAL WITH UNLIQUIDATED INVESTMENTS OF THEIR SCHEMES              | <a href="https://www.sebi.gov.in/legal/circulars/apr-2024/flexibility-to-alternative-investment-funds-aifs-and-their-investors-to-deal-with-unliquidated-investments-of-their-schemes_83065.html">https://www.sebi.gov.in/legal/circulars/apr-2024/flexibility-to-alternative-investment-funds-aifs-and-their-investors-to-deal-with-unliquidated-investments-of-their-schemes_83065.html</a>                           |
| FRAMEWORK FOR CATEGORY I AND II ALTERNATIVE INVESTMENT FUNDS (AIFS) TO CREATE ENCUMBRANCE ON THEIR HOLDING OF EQUITY OF INVESTEE COMPANIES | <a href="https://www.sebi.gov.in/legal/circulars/apr-2024/framework-for-category-i-and-ii-alternative-investment-funds-aifs-to-create-encumbrance-on-their-holding-of-equity-of-investee-companies_83067.html">https://www.sebi.gov.in/legal/circulars/apr-2024/framework-for-category-i-and-ii-alternative-investment-funds-aifs-to-create-encumbrance-on-their-holding-of-equity-of-investee-companies_83067.html</a> |



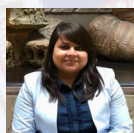
## Corporate and Allied Laws

| Announcements   | Link  |
|---|---|
| RELAXATION IN REQUIREMENT OF INTIMATION OF CHANGES IN THE TERMS OF PRIVATE PLACEMENT MEMORANDUM OF ALTERNATIVE INVESTMENT FUNDS THROUGH MERCHANT BANKER | <a href="https://www.sebi.gov.in/legal/circulars/apr-2024/relaxation-in-requirement-of-intimation-of-changes-in-the-terms-of-private-placement-memorandum-of-alternative-investment-funds-through-merchant-banker_83091.html">https://www.sebi.gov.in/legal/circulars/apr-2024/relaxation-in-requirement-of-intimation-of-changes-in-the-terms-of-private-placement-memorandum-of-alternative-investment-funds-through-merchant-banker_83091.html</a> |
| EASE OF DOING BUSINESS- FUND MANAGER FOR MUTUAL FUND SCHEMES INVESTING IN COMMODITIES AND OVERSEAS SECURITIES.  | <a href="https://www.sebi.gov.in/legal/circulars/apr-2024/ease-of-doing-business-fund-manager-for-mutual-fund-schemes-investing-in-commodities-and-overseas-securities-_83120.html">https://www.sebi.gov.in/legal/circulars/apr-2024/ease-of-doing-business-fund-manager-for-mutual-fund-schemes-investing-in-commodities-and-overseas-securities-_83120.html</a>   |
| NOMINATION FOR MUTUAL FUND UNITHOLDERS – EXEMPTION FOR JOINTLY HELD FOLIOS  | <a href="https://www.sebi.gov.in/legal/circulars/apr-2024/nomination-for-mutual-fund-unitholders-exemption-for-jointly-held-folios_83122.html">https://www.sebi.gov.in/legal/circulars/apr-2024/nomination-for-mutual-fund-unitholders-exemption-for-jointly-held-folios_83122.html</a>   |

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**Disclaimer:** The views expressed/Information shared are personal. EIRC of ICAI does not hold any responsibility of the views expressed by the compilers in this section.

## EIRC Album

### Certificate Course - Forensic Accounting and Fraud Detection



### Certificate Course - DISA 3.0





## EIRC Album

Seminar on “Office Automation & Code of Ethics”  
on 18th April 2024



**On Dais: (L-R)** CA. Vanika Chowdhury, CA. Sumit Bihani and CA. Sanjib Sanghi, Chairman of EIRC



**Enriching the Attendees**  
**On Dais:** CA. Sumit Bihani



**Felicitation** of CA. Ravi Kumar Patwa, Past Chairman of EIRC



**Attendees**

# EIRC Album

Workshop on “Office Work Optimization Using IT Tools” on 20th April 2024



**On Dais: (L-R) CA. Vanika Chowdhury, CA. Sunny Agarwal, CA. Sumit Bihani, CA. Sukrit Sinha and CA. Sanjib Sanghi, Chairman of EIRC**



**CA. Vanika Chowdhury being Felicitated**



**CA. Sunny Agarwal being Felicitated**



**CA. Bharat D. Sarwagee being Felicitated**



**CA. Sumit Bhagat being Felicitated**



**Attendees being enlightened**



# EIRC Album

5 Days Programme on "GST Practice: Automate and Litigate"  
from 22nd to 26th April 2024



Mr. Arvind Agarwalla being felicitated



CA. Venugopal Gella being felicitated



CA. Sushil Kumar Goyal, Central Council Member of ICAI being felicitated



CA. Shivani Agarwalla being felicitated



CA. Abhishek Tibrewal being felicitated



CA. Subham Khaitan being felicitated

# EIRC Album

5 Days Programme on "GST Practice: Automate and Litigate"  
from 22nd to 26th April 2024



**CA. Rohit Prasad being felicitated**



**On Dais: (L-R) CA. Harsh Gadodia, CA. (Adv.) Rajeev Agarwal, Adv. Naveen Kumar KS, CA. Sanjib Sanghi, Chairman of EIRC, CA. (Adv.) Ankit Kanodia, CA. Ravi Kumar Patwa, Past Chairman of EIRC**



**CA. Gagan Kedia being felicitated**



**CA. Arun Agarwal being felicitated**





## EIRC Album

Workshop on “Top 10 Things to Learn in Word and Excel for Senior Professionals” on 27th April 2024

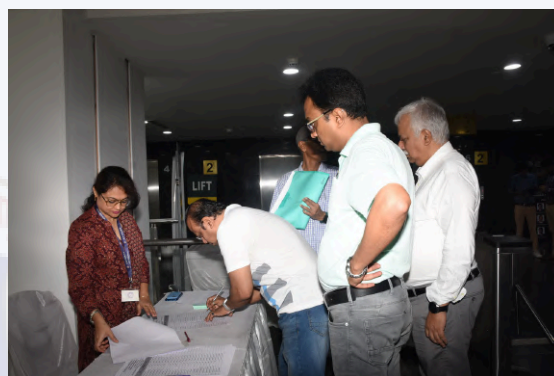


# EIRC Album

## Capital Market Conclave on Charting Indian Economy 2.0 on 4th May 2024



Lighting of the Lamp



Registration Counter



CA. Sanjib Sanghi, Chairman of EIRC - Addressing the Attendees



Felicitation - CA. Anil Singhvi, Managing Editor of Zee Business



Felicitation - CA. Vijay Mantri, Co-Founder and CIS of JRL Money



Attendees



# EIRC Album

2 Days Programme on "Governance, Risk, and Compliance: A Lucrative Avenue for Chartered Accountants in Autonomous and Local Bodies on 7th and 8th May 2024



# EIRC Album

## Felicitation of the President of ICAI by Guwahati Branch on 8th May 2024



**Felicitation of CA. Ranjeet Kumar Agarwal, President of ICAI**



**CA. Ranjeet Kumar Agarwal, President of ICAI sharing the "DRISHTI" of ICAI**



**Welcoming of CA. Sanjib Sanghi, Chairman of EIRC**





## EIRC Album

### Felicitation of the President of ICAI by Tinsukia Branch on 11th May 2024



Felicitation of CA. Ranjeet Kumar Agarwal, President of ICAI



Welcoming of CA. Sanjib Sanghi, Chairman of EIRC

### Felicitation of the President of ICAI by Dibrugarh Branch on 11th May 2024



Felicitation of CA. Ranjeet Kumar Agarwal, President of ICAI



Lighting of Lamp

# EIRC Album

Seminar on Ind AS  
on 14th and 15th May 2024



On Dais: (L-R) CA. Megha Murarka, CA. Mayur Agrawal, Secretary & Treasurer of EIRC, CA. Sanjib Sanghi, Chairman of EIRC, CA. Vivek Agarwal



CA. Sanjib Sanghi, Chairman of EIRC



Felicitations of CA. Vivek Agarwal



Felicitations of CA. Arindam Sengupta



# EIRC Album

Rabindra Nazrul Sandhya  
on 17th May 2024



**Launching of the Souvenir**



**On Dais: (L-R) CA. Ravi Kumar Patwa, Past Chairman of EIRC, CA. Animesh Mukhopadhyay, CA. Debayan Patra, Immediate Past Chairman of EIRC, CA. Mayur Agrawal, Secretary & Treasurer of EIRC**



**On Dais: (L-R) CA. Ravi Kumar Patwa, Past Chairman of EIRC, CA. Debayan Patra, Immediate Past Chairman of EIRC, CA. Ashok Kumar Samanta, CA. Mayur Agrawal, Secretary & Treasurer of EIRC**



**CA. (Dr.) Debashis Mitra, Past President of ICAI addressing the audience**



**CA. Sanjib Sanghi, Chairman of EIRC addressing the crowd**



**Attendees**

# EICASA Album

## Foundation Revision Class - Quantitative Aptitude on 13th April 2024



CA. Niraj Agarwal being felicitated



CA. Niraj Agarwal enriching our students



CA. Vishnu Kumar Tulsyan, Chairman of EICASA  
addressing the students



Attendees of the Seminar

## Foundation Revision Class - Business Economics on 21st April 2024



CA. Gopal Bhoot being felicitated



Attendees being enriched



# EICASA Album

Foundation Revision Class - Accounting  
on 28th April 2024



**CA. Sanjib Sanghi**, Chairman of EIRC addressing the Students



**CA. Vishnu Kumar Tulsyan**, Chairman of EICASA addressing the Students



**CA. Niraj Agarwal** enriching the students



**Attendees of the Seminar**

# EIRC Committee Members (2024-25)

## Executive Committee

| Name                      | Mobile No. | E-Mail ID               | Designation              |
|---------------------------|------------|-------------------------|--------------------------|
| CA. Sanjib Sanghi         | 9831434000 | sanjib@ssanghico.com    | Chairman                 |
| CA. Vishnu Kr. Tulsyan    | 9831054180 | tulsyanvk@gmail.com     | Vice Chairman            |
| CA. Mayur Agrawal         | 9903349773 | acamayur@gmail.com      | Member                   |
| CA. Ranjeet Kumar Agarwal | 9830140211 | ranjeet.airan@gmail.com | President, ICAI & Member |



## AI in ICAI Committee

| Name                     | Mobile No. | E-Mail ID                     | Designation    |
|--------------------------|------------|-------------------------------|----------------|
| CA. Sanjib Sanghi        | 9831434000 | sanjib@ssanghico.com          | Chairman       |
| CA. Mayur Agrawal        | 9903349773 | acamayur@gmail.com            | Vice Chairman  |
| CA. Ravi Kr. Patwa       | 9435071192 | ravipatwa@hotmail.com         | Member         |
| CA. Debayan Patra        | 9331016968 | patra.debayan@gmail.com       | Member         |
| CA. (Dr.) Debashis Mitra | 9831890318 | smitra101@gmail.com           | Member         |
| CA. Amit Agarwal         | 9830122820 | amit_kr_agr@yahoo.co.in       | Coopted Member |
| CA. Sarita Agarwal       | 9007816860 | sarita@cloudinfosolutions.com | Coopted Member |
| CA Anshuma Rustagi       | 9830391245 | anshumabajaj@hotmail.com      | Spl. Invitee   |
| CA. Umang Jhunhunwala    | 9007095079 | caumangjhunhunwala@gmail.com  | Spl. Invitee   |
| CA. Pushp Deep Rungta    | 8981318144 | pushppdr@gmail.com            | Spl. Invitee   |
| CA. Mohit Agarwal        | 9874064095 | mohitag07@gmail.com           | Spl. Invitee   |

## Branch Co-Ordination Committee

| Name                    | Mobile No. | E-Mail ID                     | Designation    |
|-------------------------|------------|-------------------------------|----------------|
| CA. Mayur Agrawal       | 9903349773 | acamayur@gmail.com            | Chairman       |
| CA. Vishnu Kr. Tulsyan  | 9831054180 | tulsyanvk@gmail.com           | Vice Chairman  |
| CA. Debayan Patra       | 9331016968 | patra.debayan@gmail.com       | Member         |
| CA. Ravi Kr. Patwa      | 9435071192 | ravipatwa@hotmail.com         | Member         |
| CA. Sushil Kr. Goyal    | 9830088400 | skgoyal@icai.org              | Member         |
| CA. Ravi Kedia          | 9830350156 | ca.ravikedia13@gmail.com      | Coopted Member |
| CA. Chiranjeebi Jena    | 9437023383 | chiranjeebi@hotmail.com       | Coopted Member |
| CA. Pradeep Modi        | 9433033882 | capradeepmodi@gmail.com       | Spl. Invitee   |
| CA. Kotni Karunakar Rao | 9861281123 | karunakarkotni@rediffmail.com | Spl. Invitee   |
| CA. Debabrata Banerjee  | 9332209592 | fca.dbanerjee64@gmail.com     | Spl. Invitee   |
| CA. Rajiv Agarwal       | 9831040319 | rajivagarwal27@yahoo.com      | Spl. Invitee   |

## Committee for Aggregation of CA Firms

| Name                   | Mobile No. | E-Mail ID                                     | Designation    |
|------------------------|------------|---|----------------|
| CA. Debayan Patra      | 9331016968 | patra.debayan@gmail.com                       | Chairman       |
| CA. Ravi Kr. Patwa     | 9435071192 | ravipatwa@hotmail.com                         | Vice Chairman  |
| CA. Vishnu Kr. Tulsyan | 9831054180 | tulsyanvk@gmail.com                           | Member         |
| CA. Mayur Agrawal      | 9903349773 | acamayur@gmail.com                            | Member         |
| CA. Sushil Kr. Goyal   | 9830088400 | skgoyal@icai.org                              | Member         |
| CA. Tara Pada Datta    | 9830076325 | tpdasca@gmail.com                             | Coopted Member |
| CA. Amitesh Agarwal    | 9830459297 | madanlalassociates2@gmail.com                 | Coopted Member |
| CA Niraj Agarwal       | 9434225504 | nirajagarw@gmail.com                          | Spl. Invitee   |
| CA. Gopal Jain         | 9830083888 | gopaljain1976@gmail.com<br>gjain@singhico.com | Spl. Invitee   |
| CA. Sunil Singhi       | 9874768122 | casunilsinghi@gmail.com                       | Spl. Invitee   |
| CA Sandip Khemka       | 9831593950 | myself@sandipkhemka.com                       | Spl. Invitee   |

## Committee for Development of International Trade, Services & WTO

| Name                     | Mobile No. | E-Mail ID                  | Designation    |
|--------------------------|------------|----------------------------|----------------|
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| CA. Mayur Agrawal        | 9903349773 | acamayur@gmail.com         | Vice Chairman  |
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