

### EIRC e NEWSLETTER - VOLUME 48 ISSUE 3 15ST MAY 2022

# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

# Pastern India Regional Council's Page 1988 Pag



Rabindra Nath Tagore 7<sup>th</sup> May 1861 to 7<sup>th</sup> August 1941

Kazi Nazrul Islam 24<sup>th</sup> May 1899 to 29<sup>th</sup> August 1976

### Message from Chairman, EIRC



Dear Professional Colleagues,

The intangible contribution of our professional fraternity towards our nation is beyond replication and comparison. The multiplicity of amendments in the governing laws, rules and regulations require strict legal compliance for the successful enforcement of the same. Further the rapid pace of transformations in

digital technology requires the fraternity to establish acquaintance with it. For building future ready professionals, we shall be unfurling a plethora of specialized events in the coming months, emphasizing on dissemination of information having professional relevance, aimed at optimizing their knowledge and skills. Our endeavors under 3I mission powered by the aspiration to uphold Brand CA, shall undauntedly progress to make each and every professional well equipped to favorably decode every complication without compromising with the quality of service.

For celebrating Ideas for future, ICAI will be hosting the 21st World Congress of Accountants 2022, scheduled to be held on November 18th-21st, 2022 at Jio World Centre, Mumbai. The event will be attended by global accountants in practice and industry, global accounting bodies, eminent economists, regulators and standard setters. It shall be providing an exceptional platform to delegates for interaction, networking and gaining valuable insights from world leaders on probabilistic seismic shifts in profession emphasizing on digital era transformations for securing resilience and sustainability in future. It is the first time ever that ICAI has got the honour and privilege of hosting the World Congress in India and being a part of this Mega event will be a lifetime opportunity for each one of us and hence should not be missed.

It was a pleasure and privilege to attend the State Level Conference on Investor Education and Awareness at Guwahati last month which witnessed a participation of nearly a thousand delegates including school and college students. The event was inaugurated by Honourable Governor of Assam, in the presence of our President CA. (Dr.) Debashis Mitra and was graced by several other dignitaries. His Excellency, Shri. Jagdish Mukhi highly appreciated the role of our Institute in nation building. The event was successfully hosted by Guwahati Branch, EIRC of ICAI. The programme focussed on enhancing financial markets literacy amongst prospective investors in the States of North East.

With the State revenue departments stepping up collection of professional tax including arrears, Chartered Accountant firms and Individual Practioners/Professionals are requested to register with the respective State professional tax departments, if they are yet to register. Further, to apprise the professional fraternity regarding tax obligations, litigations and related consequences and penalties, a webinar has been planned to be organized soon in which officers from the department will also be present. After that, a Professional Tax Mela is planned to be held in the month of June, 2022 for members in West Bengal to provide needful support for registering themselves/ their firms with the Department.

As we all are aware, provisional empanelment of CA Firms for the year 2022-23 along with provisional points has been hosted at the official website of Comptroller and Auditor General of India at www.care.cag.gov.in. Applicant firms may send their complaints, queries, if any, through email at sao2ca5@cag.gov.in by May 17th, 2022.

In our effort to provide continuous professional education to our members, technical sessions on important topics are scheduled through the next one month. Recent Supreme Court decision on Income Tax invoking Clause 142 of the Constitution of India has created widespread debates among professionals. We have already conducted a VCM on this matter and have scheduled another physical session next week. A full day physical workshop under the aegis of Accounting and Auditing Standards Board is scheduled for 27th and an Information Technology workshop is scheduled for 28th of May. Many other CPE programs are scheduled covering GST, FEMA, School Audit, Corporate Laws and Audit etc. An Interactive session on "Opportunities in practice for Chartered Accountants & How to take your Practice to next level" is lined up for the last week of May. Further, a two day Corporate Law National Conference will be organized on June 10th and 11th, 2022 to offer an elevated experience to the professionals on significant matters regarding Companies Act, 2013 including insights on case studies, FAQs and Mock trials simulating NCLT proceedings.

Dear member, new technologies, such as block chain, robotics process automation (RPA) and artificial intelligence (AI) will be offering a new era of visibility into transactional data which will unlock value, help manage risk, improve efficiency and provide critical business insights. The evolution of technology driven business processes will be creating a significant shift in expectations in terms of service from the professionals. For improving and ensuring professional sustainability in the ongoing scenario, both quality of service and technology have to be more robust and agile to manage the key digital footprints.

We assure you that we shall consistently invest our efforts with sincerity and dedication to catalyse effective communication between the professional and latest developments, emerging trends and implications arising with progress of time.

Thanking You,

Regards.

CA. Ravi Kr. Patwa Chairman EIRC (2022 - 23)



### Message from Chairman, EICASA



Dear Students,

You all must take benefit of the various facilities that the ICAI is providing to you not only to gain knowledge but to also develop yourself as a true professional.

I will suggest you to visit <a href="https://cloudcampus.icai.org/">https://cloudcampus.icai.org/</a> which is the official site for the ICAI Cloud Campus. The ICAI Cloud Campus provides next generation interactive learning management system for CA students. It hosts E-learning, E-books, Webcasts, real-time online mentoring to students and more. It enables anywhere and anytime learning for our students. It has been designed to address all major challenges of content delivery and learning activities. It aims to address the need of next generation accountants. It is one step shop for our students to access various services of ICAI.

Let me inform that the EICASA of EIRC of ICAI would be hosting its biggest annual event on 16th & 17th July, 2022. The Students National Conference will consist of various Technical, Motivational and Interactive Sessions which every student should attend. It will be a great opportunity to learn, get motivated and to network with students from all around the country.

I would request the ones appearing for the Exams this month to toil hard for the examinations so that you can smile when the results are declared.

I congratulate Ms. Unnati Kotecha, Mr. Swagat Subudhi, Ms. Shraddha Lahoti and Mr. Rishabh Sharma for getting selected to represent the EICASA at the National level Elocution Contest to be held on 8th June in New Delhi.

EICASA will also come up with various other Seminars, Workshops, Motivational Sessions, Industrial Visits, Sports Meets, etc. Please keep a regular track of events at <a href="www.eirc-icai.org">www.eirc-icai.org</a>, <a href="https://bosactivities.icai.org/">https://bosactivities.icai.org/</a> and participate.

You can achieve all your dreams through dedication, commitment, discipline, perseverance, passion and most importantly by believing in yourself.

Wish your dreams come true.

CA. Debayan Patra Chairman EICASA (2022 – 23) & Vice Chairman EIRC (2022 – 23)

### Forthcoming Programmes in May & June 2022

Day & Date	Programme	Speakers	Time	CPE Hrs./ Fees	Registration Link / Venue
Tuesday 17 <sup>th</sup> May 2022	VCM on GST	CA. Umesh Ramnarayan Sharma	5.00 pm to 8.00 pm	3 Rs. 100 + GST	https://eirc-icai.org/event- details.php?EircstrID=NTY1 MC44ODc2NDA0NDk0
Wednesday 18 <sup>th</sup> May 2022	VCM on FEMA	CA. Jayesh Gupta	5.00 pm to 8.00 pm	3 Rs. 100 + GST	https://eirc-icai.org/event- details.php?EircstrID=NTY1M y4wMTEyMzU5NTUx
Saturday 21st May 2022	VCM on School Audit	CA. Nirmal Kumar Chakrabarti CA. Suman Chaudhury	5.00 pm to 8.00 pm	3 Rs. 100 + GST	https://eirc-icai.org/event- details.php?EircstrID=NTY2NS 43NTI4MDg5ODg4
Wednesday 25 <sup>th</sup> May 2022	Seminar on Direct Tax	CA. Chandrashekhar Vasant Chitale, Chairman, Direct Taxes Committee, ICAI CA. Anand Tibrewal	5.00 pm to 8.00 pm	3 Rs. 250 + GST	R Singhi Hall, Russell Street, Kolkata https://eirc-icai.org/event- details.php?EircstrID=NTY1OS 4zODIwMjIONzE5
Friday 27 <sup>th</sup> May 2022	Workshop on Standards on Auditing	CA. Vishal Doshi, Vice Chairman, AASB, ICAI CA. Mohit Bhuteria, Kolkata CA. Ganesh Balakrishnan, Hyderabad CA. Vivek Newatia, Kolkata CA. Biswa Ranjan Sutar	10.00 am to 5.30 pm	6 Rs. 600 + GST	R Singhi Hall, Russell Street, Kolkata https://eirc-icai.org/event- details.php?EircstrID=NTY2M S41MDU2MTc5Nzc1
Saturday 28 <sup>th</sup> May 2022	Workshop on Top	CA. Sarita Agarwal	10.00 am	6	ICAI Calcutta Computer
IVIAY 2022	10 Accounting Process Automation Using Tally, QuickBooks & ZOHO	CA. Rakesh Singh CA. Suyash Tulsyan	to 5.00 pm	Rs. 600 + GST	Centre, Russell Street, Kolkata https://eirc-icai.org/event- details.php?EircstrID=NTY1Ny 4yNTg0MjY5NjYz
Monday 30 <sup>th</sup> May 2022	Process Automation Using Tally, QuickBooks	<del>-</del>		Rs. 600 + GST  3  Rs. 100 + GST	Kolkata https://eirc-icai.org/event- details.php?EircstrID=NTY1Ny

<sup>\*</sup>Confirmation awaited

### Committees of EIRC for the year 2022 - 23

	Committee	Chairman	Vice Chairman	RC Member	RC Member	CC Member		
Standing								
1	Executive	CA. Ravi Kr. Patwa	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Ranjeet Kr. Agarwal		
2	Career Counselling	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Debayan Patra	CA. Mayur Agrawal	CA. Sushil Kr. Goyal		
3	Continuing Professional Education (CPE)	CA. Mayur Agrawal	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Ranjeet Kr. Agarwal		
4	Professional Development	CA. Debayan Patra	CA. Mayur Agrawal	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Ranjeet Kr. Agarwal		
5	Public Relations	CA. Vishnu Kr. Tulsyan	CA. Sanjib Sanghi	CA. Debayan Patra	CA. Mayur Agrawal	CA. Ranjeet Kr. Agarwal		
6	Students	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Mayur Agrawal	CA. Sushil Kr. Goyal		
Non Stand		CA. Ravi Kr. Patwa	CA Dahawar	CA Caniik	CA Ma	CA Danis st		
7	Editorial	(Editor)  CA. Ravi Kr. Patwa  (Editor)  CA. Vishnu Kr.	CA. Debayan Patra (Jt. Editor) CA. Mayur	CA. Sanjib Sanghi CA. Debayan	CA. Mayur Agrawal CA. Sanjib	CA. Ranjeet Kr. Agarwal CA. Ranjeet		
8	Accounting Standards for Local Bodies	Tulsyan	Agrawal	Patra	Sanghi	Kr Agarwal		
9	Banking, Insurance and Pension	CA. Vishnu Kr. Tulsyan	CA. Sanjib Sanghi	CA. Debayan Patra	CA. Mayur Agrawal	CA. Ranjeet Kr. Agarwal		
10	Branch Co- ordination	CA. Debayan Patra	CA. Mayur Agrawal	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Sushil Kr. Goyal		
11	Financial Markets & Investors' Protection	CA. Vishnu Kr. Tulsyan	CA. Mayur Agrawal	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Ranjeet Kr. Agarwal		
12	Corporate & Allied Laws and Corporate Governance	CA. Mayur Agrawal	CA. Vishnu Kr. Tulsyan	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Ranjeet Kr. Agarwal		
13	Information Technology	CA. Sanjib Sanghi	CA. Mayur Agrawal	CA. Debayan Patra	CA. Vishnu Kr. Tulsyan	CA. Sushil Kr. Goyal		
14	Direct Taxes	CA. Debayan Patra	CA. Mayur Agrawal	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Ranjeet Kr. Agarwal		
15	Exposure Drafts	CA. Debayan Patra	CA. Vishnu Kr. Tulsyan	CA. Sanjib Sanghi	CA. Mayur Agrawal	CA. Sushil Kr. Goyal		
16	Indirect Taxes	CA. Vishnu Kr. Tulsyan	CA. Sanjib Sanghi	CA. Debayan Patra	CA. Mayur Agrawal	CA. Sushil Kr. Goyal		
17	Insolvency & Bankruptcy Code and Valuation	CA. Vishnu Kr. Tulsyan	CA. Mayur Agrawal	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Sushil Kr. Goyal		

18	Internal Audit	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Debayan Patra	CA. Mayur Agrawal	CA. Sushil Kumar Goyal
19	International Taxation	CA. Debayan Patra	CA. Mayur Agrawal	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Sushil Kumar Goyal
20	Library	CA. Vishnu Kr. Tulsyan	CA. Sanjib Sanghi	CA. Debayan Patra	CA. Mayur Agrawal	CA. Ranjeet Kr. Agarwal
21	Management Accounting	CA. Mayur Agrawal	CA. Vishnu Kr. Tulsyan	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Ranjeet Kr. Agarwal
22	Members Grievance	CA. Mayur Agrawal	CA. Sanjib Sanghi	CA. Debayan Patra	CA. Vishnu Kr. Tulsyan	CA. Sushil Kr. Goyal
23	Members in Industry	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Debayan Patra	CA. Mayur Agrawal	CA. Ranjeet Kr. Agarwal
24	Public Finance and Govt. Accounting	CA. Mayur Agrawal	CA. Sanjib Sanghi	CA. Debayan Patra	CA. Vishnu Kr. Tulsyan	CA. Ranjeet Kr. Agarwal
25	Research	CA. Mayur Agrawal	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Sushil Kr. Goyal
26	Study Circles Co- ordination	CA. Ravi Kr. Patwa	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Ranjeet Kr. Agarwal
27	Members in Entrepreneurship & Public Service	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Mayur Agrawal	CA. Sushil Kr. Goyal
28	Capacity Building of CA Firms and SMPs	CA. Mayur Agrawal	CA. Debayan Patra	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Sushil Kr. Goyal
29	MCS Co- ordination	CA. Sanjib Sanghi	CA. Debayan Patra	CA. Vishnu Kr. Tulsyan	CA. Mayur Agrawal	CA. Sushil Kr Goyal
30	Women Members Empowerment	CA. Sanjib Sanghi	CA. Vishnu Kr. Tulsyan	CA. Debayan Patra	CA. Mayur Agrawal	CA. Sushil Kr. Goyal
31	MSME & Start-up	CA. Sanjib Sanghi	CA. Debayan Patra	CA. Vishnu Kr. Tulsyan	CA. Mayur Agrawal	CA. Ranjeet Kr. Agarwal
32	CSR	CA. Debayan Patra	CA. Vishnu Kr. Tulsyan	CA. Sanjib Sanghi	CA. Mayur Agrawal	CA. Sushil Kr. Goyal

### **IMPORTANT ANNOUNCEMENTS FOR MEMBERS**

## **Important ICAI Announcements**

Announcement	Link
Registration for Online Business English Language Course from 16th May, 2022- Last Date to apply 6th May, 2022	https://www.icai.org/post/reg-obelc-cditswto
IICA Youth Essay Competition	https://resource.cdn.icai.org/70180icaiprc-iica.pdf
Announcement - 75% Concession in Registration Course Fee for all levels of CA Courses for the wards of demised members of ICAI (28-04-2022)	https://resource.cdn.icai.org/70192bos56142wdm.pdf
Announcements - 75% Fee Concession in Registration Course Fee for all levels of CA Courses for the Candidates/ Students from Union Territories of Jammu & Kashmir, Ladakh , 8 North-Eastern States and Andaman & Nicobar Islands (28-04-2022)	https://resource.cdn.icai.org/70193bos56142nejkan.pdf
Updation of UDINs at e-filing Portal - (28-04-2022)	https://www.icai.org/post/updation-of-udins-at-e-filing- portal-280422
3rd National Online Quiz on Insolvency and Bankruptcy Code, 2016 organised by Insolvency and Bankruptcy Board of India from 16th April, 2022 to 15th May, 2022 - (14-04-2022)	https://resource.cdn.icai.org/70031cibc55989.pdf
Postponement of Launch of National CSR Exchange Portal by the Ministry of Corporate Affairs (13-04-2022)	https://www.icai.org/post/postponement-of-launch-of-national-csr-exchange-portal-by-mca
Peer Review Mandate - Roll Out - (Revised) - (11-04-2022)	https://www.icai.org/post/peer-review-mandate-roll-out-revised
Expand your Services and Participate at Accountex from 11th to 12th May, 2022, London at subsidized rate - in collaboration with SEPC - (07-04-2022)	https://www.icai.org/post/expand-your-services-and-participate-at-accountex-spec
Revision in Peer Review Mandate - (05-04-2022)	https://www.icai.org/post/revision-in-peer-review-mandate
ICAI Doctoral Scholarship Scheme 2022 - An Initiative by the Research Committee (Last Date: July 31, 2022) - (05-04-2022)	https://www.icai.org/post/icai-doctoral-scholarship-scheme-2022
ICAI Research Project Scheme 2022 - An Initiative by the Research Committee - (05-04-2022)	https://resource.cdn.icai.org/69912research55863.pdf
ICAI International Research Awards 2022 organised by Research Committee (Last Date for Nomination: July 31, 2022) - (05-04-2022)	https://www.icai.org/post/icai-international-research-awards-2022
ICAI Awards for Excellence in Financial Reporting 2021-22 organised by Research Committee (Last Date for Nomination: October 31, 2022) - (05-04-2022)	https://www.icai.org/post/icai-awards-for-excellence-in-financial-reporting-2021-22

# Orientation Programme for Newly Elected MC Members of Branches and RC Members on 22<sup>nd</sup> and 23<sup>rd</sup> April 2022





L – R: CA. Ravi Kr. Patwa, Chairman, EIRC, CA. Mayur Agarwal, Member, EIRC, CA. Sanjib Sanghi, Secretary, EIRC, CA. Abhay Chhajed, Council Member, ICAI, CA. Ranjeet Kr. Agarwal, Council Member, ICAI, CA. Aniket S. Talati, Vice President, ICAI, CA. (Dr.) Debashis Mitra, President, ICAI, CA. Debayan Patra, Vice Chairman, EIRC, CA. Vishnu Kr. Tulsyan, Treasurer, EIRC

L-R: CA. (Dr.) Debashis Mitra, President, ICAI, CA. Mayur Agarwal, Member, EIRC, CA. Sanjib Sanghi, Secretary, EIRC, CA. Abhay Chhajed, Council Member, ICAI, CA. Ranjeet Kr. Agarwal, Council Member, ICAI, CA. Aniket S. Talati, Vice President, ICAI, CA. Purushottamlal H Khandelwal, Council Member, ICAI, CA. Cotha S Srinivas, Council Member, ICAI, CA. Debayan Patra, Vice Chairman, EIRC, CA. Vishnu Kr. Tulsyan, Treasurer, EIRC





Lighting the Inaugural Lamp – (L – R): CA. Sanjib Sanghi, Secretary, EIRC, CA. Abhay Chhajed, Council Member, ICAI, CA Ranjeet Kr. Agarwal, Council Member, ICAI, CA. Aniket S Talati, Vice President, ICAI, CA. (Dr.) Debashis Mitra, President, ICAI, CA. Ravi Kr. Patwa, Chairman, EIRC, CA. Debayan Patra, Vice Chairman, EIRC, CA. Vishnu Kr. Tulsyan, Treasurer, EIRC, CA. Mayur Agrawal, Member, EIRC

(L – R): CA. Mayur Agarwal, Member, EIRC, CA. Sanjib Sanghi, Secretary, EIRC, CA. Ranjeet Kr. Agarwal, Council Member, ICAI, CA. Aniket S Talati, Vice President, ICAI, CA. (Dr.) Debashis Mitra, President, ICAI, CA. Ravi Kr. Patwa, Chairman, EIRC, CA. Debayan Patra, Vice Chairman, EIRC, CA. Vishnu Kr. Tulsyan, Treasurer, EIRC







CA. (Dr.) Debashis Mitra, President, ICAI CA. Aniket S Talati, Vice President, ICAI

CA. Ravi Kr. Patwa, Chairman, EIRC CA. Ranjeet Kr. Agarwal, Council Member, ICAI



CA. Rakesh Kr. Patra, Chairman, Cuttack Branch	CA. Anil Krishna Prasad, Chairman, Asansol Branch	CA. Jagdish Prasad Mittal, Chairman, Rourkela Branch	CA. Shiba Prasad Sahoo, Chairman, Sambalpur Branch
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CA. Sapan Kumar Loyalka, Chairman, Ranigunj Branch	CA. Kanika Goyal, Chairperson, Tinsukia Branch	CA. Vinay Shah, Chairman Dibrugarh Branch	CA. (Dr.) Ayush Saraf, Vice Chairman, Guwahati Branch
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CA. Manoj Kumar Thebaria, Vice Chairman, Rourkela Branch	CA. Pranav Lath, Vice Chairman, Sambalpur Branch	CA. Kotni Karunakar Rao, Vice Chairman, Brahmapur Branch	CA. Ajay Kr. Behera, Secretary, Durgapur Branch
	THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA EASTERN INDIA REGIONAL COUNCIL		
CA. Bhawana Singhal, Secretary, Siliguri	CA. Raginee Goyal, Treasurer, Guwahati Branch	Press Conference	
VCM on Accounting Standards for Non- Company Entities on 1 <sup>st</sup> April 2022	VCM on Code of Ethics on 4 <sup>th</sup> April 2022	VCM on NBFC on 8 <sup>th</sup> April 2022	VCM on JDA – GST on 16 <sup>th</sup> April 2022



CA. Animesh	Sanghi Das	CA. Chandan	CA. Ranjan	CA. Sanjay Sen
Mukhopadhyay		Chattopadhyay, Past	Mukherjee	
		Chairman, EIRC		
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CA. Subrata Kundu	Dr. Nivedita Patra	CA. Ashish Sengupta	CA. Subha Ganguly	Audience

### Obituary



CA. Alok Kumar Niyogi (Membership No: 006946) left for his heavenly abode on 28th March 2022. May Almighty give peace to his noble soul.

### **EDITORIAL BOARD**

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