












**Chengalpattu District Branch of SIRC of ICAI
(Formerly known as Kanchipuram District Branch)**

E- NewsLetter APRIL 2022



**Chengalpattu District Branch of SIRC of ICAI
Managing Committee Team**

S No	Name	Positions	Photo	Phone No.
1	CA SATHIYANARAYANAN K R	CHAIRMAN		9840118712
2	CA SIVAGURUNATHAN T	VICE CHAIRMAN		9894517944
3	CA NARASIMMA RAGHAVAN R	SECRETARY		9840738963
4	CA PRIYA A	TREASURER		9840718073
5	CA MADHUMITHA R	SICASA CHAIRPERSON		9841956926
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8	CA RAVICHANDRAN S	MC MEMBER		9840634996
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Coordinator	CA. Sivagurunathan T
Member	CA. Narasimma Raghavan R
Member	CA. Aanand P
Member	CA. Madhumitha R
Member	CA. Priya A

ARTICLES INVITED FROM MEMBERS:

Note: Articles are invited from members for publishing in newsletter. The articles shall be either on the specific subject or a general article. Members can mail their article with Name, Membership Number, Mobile Number, Residential Address, Office Address & Photo to our Mail mentioned below

Note: The views expressed in the articles published are their own views and Chengalpattu District Branch does not endorse or take responsibility for the views expressed in the articles.

Contact us:

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E-NEWSLETTER

CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

From the Chairman's Desk



Dear professional colleagues,

A warm Greetings to all,

This April month marks the beginning of a new financial year and my best wishes for a successful year ahead.

The branch has been arranging various programs for the betterment of the members and the students. Make use of these opportunities and benefit yourself.

With the bank audit, an important professional assignment, kicking in all the members will be busy and while coping with it. I request all to take care of your health in this sultry summer.

A gentle reminder for all the members regarding the payment of membership fees and COP for ICAI for the year 2022-2023.

With Warm Regards

CA. K.R. Sathiyarayanan
Chairman

Chengalpattu District Branch of SIRC of ICAI

01.04.2022

BRANCH MOBILE NO: 8056244300

Excel Tips For Bank Audit

compiled by - CA. P. Aanand



Excel tip for Bank Audit

1. To Create a Stratified data of the Loan Balance file

ACCOUNT NUMBER	CUSTOMER ID	ACCOUNT TITLE	SANCTION AMOUNT	BALANCE AMOUNT	Loan	Type
0XXXXXXXXXXXX3	3XXXXXX	P XXX XXAR	2,40,000.00	-1,18,882.00	1,18,882.00	DLTL
0XXXXXXXXXXXX23	XXXXXXX	XXXXXX .	2,00,000.00	-1,52,388.00	1,52,388.00	DLTL
0XXXXXXXXXXXX20	XXXXXXX	DDDD DDD	2,00,000.00	-1,15,049.00	1,15,049.00	DLTL
0XXXXXXXXXXXX8	2XXXXXX	SYYYY YYYYY.	2,00,000.00	-1,42,207.00	1,42,207.00	DLTL
0XXXXXXXXXXXX5	3XXXXXX	RMMMM MMMM	1,75,000.00	-1,15,397.00	1,15,397.00	DLTL
0XXXXXXXXXXXX2	3XXXXXX	G RRRR RRRR.	1,50,000.00	-65,765.00	65,765.00	DLTL
0XXXXXXXXXXXX32	XXXXXXX5	J ZZZZZ ZZZZZ.	80,000.00	-14,230.69	14,230.69	DLTL

Formula 1 = Frequency

1,00,000.00	316	=FREQUENCY(Table1[Loan],J16:J21)
5,00,000.00	215	
10,00,000.00	40	
50,00,000.00	72	
1,00,00,000.00	11	
2,00,00,000.00	5	
5,00,00,000.00	1	

Type the Formula = FREQUENCY(Table1[Loan],J16:J21), Where Table1[Loan] is the Loan Amount Column (you can select the Loan Column if the data is not formatted into a table) the J6:J21 (Here it is cells from 100000 to 20000000) is the stratification frequency in which you want the data to be stratified. In this example, it is upto 100000, upto 500000, upto 1000000 and so on and till upto 20000000 the last value returned by the formula would be greater than 20000000 i.e., the last stratification value mentioned.

Formula 2

Sumifs and Countifs

Value		
< Rs 1 lakh	1,14,80,806.53	=SUMIFS(Table1[Loan],Table1[Loan],"<=100000")
Rs 1 - 5 lakhs	5,14,70,532.37	=SUMIFS(Table1[Loan], Table1[Loan],">100000",Table1[Loan], "<=500000")
Rs 5 - 10 lakhs	2,71,75,193.40	=SUMIFS(Table1[Loan], Table1[Loan],">500000",Table1[Loan], "<=1000000")
Rs 10 - 50 lakhs	16,59,52,043.36	=SUMIFS(Table1[Loan], Table1[Loan],">1000000",Table1[Loan], "<=5000000")
Rs 50 lakhs - Rs 1 Crore	7,55,72,991.31	=SUMIFS(Table1[Loan], Table1[Loan],">5000000",Table1[Loan], "<=10000000")
Rs 1 to 2 Crores	7,03,97,349.51	=SUMIFS(Table1[Loan], Table1[Loan],">10000000",Table1[Loan], "<=20000000")
Rs 2 to 5 Crores	3,27,88,480.00	=SUMIFS(Table1[Loan], Table1[Loan],">20000000",Table1[Loan], "<=50000000")
Rs 5 to 10 Crores		=SUMIFS(Table1[Loan], Table1[Loan],">50000000",Table1[Loan], "<=100000000")
> Rs 10 Crores		=SUMIFS(Table1[Loan], Table1[Loan],">100000000")

Sumifs - Use to sum the loan amounts based on the criteria provided.

In this example, in the first line the criteria given is <=100000

Subsequent Lines, 2 criteria provide, One Lower Limit and another Upper Limit

The Same Logic shall be used in Countifs to get the No. of Accounts in the said criteria range

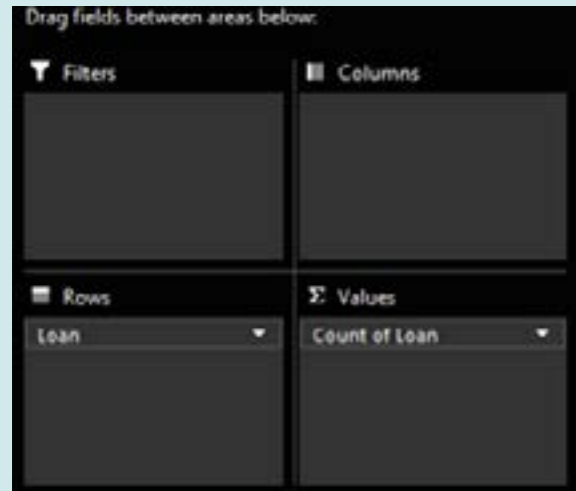
Count

316.00	=COUNTIFS(Table1[Loan], "<=100000")
215.00	=COUNTIFS(Table1[Loan], ">100000",Table1[Loan], "<500000")
40.00	=COUNTIFS(Table1[Loan], ">500000",Table1[Loan], "<1000000")
72.00	=COUNTIFS(Table1[Loan], ">1000000",Table1[Loan], "<5000000")
11.00	=COUNTIFS(Table1[Loan], ">5000000",Table1[Loan], "<10000000")
5.00	=COUNTIFS(Table1[Loan], ">10000000",Table1[Loan], "<20000000")
1.00	=COUNTIFS(Table1[Loan], ">20000000",Table1[Loan], "<50000000")
-	=COUNTIFS(Table1[Loan], ">50000000",Table1[Loan], "<=100000000")
-	=COUNTIFS(Table1[Loan], ">100000000")

Formula - 3

Using Pivot Table

Create a Pivot using the same Loan Balance File, create a Pivot Dragging Same Loan Amount in Rows and Values

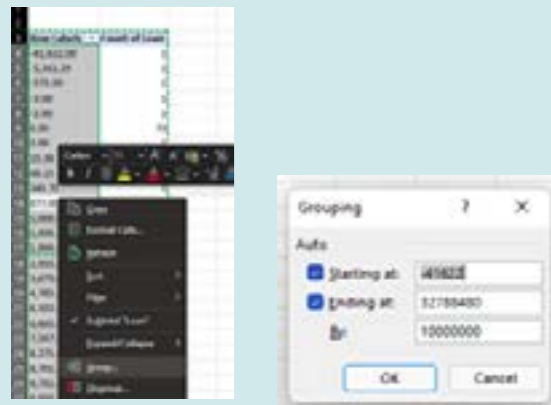


After Creating a Pivot you will get a result like this

Row Labels Count of Loan

-41,622.00	1
-5,361.29	1
-573.00	1
-3.00	1
-2.00	1
0.00	73
2.00	1
15.36	1
48.15	1
245.71	1
877.00	1
1,000.00	1
1,000.20	1
1,000.40	1

Now right click any of the cell in Row Labels and Select Group



Once you select it will auto populate all the values, you can change the By Value to the

frequency bucket you require to get the stratified output as below	Row Labels	Count of Loan
	-41622-9958378	654
	9958378-19958378	5
	29958378-39958378	1
	Grand Total	660

Kindly Note in the 3rd Model using the Pivot option, you will not able to change the frequency distance for various buckets. First 2 models can be used in latest excel versions and the 3rd one in any excel versions.

Please find the link for important RBI Master Circular for Bank audits ready reference

<https://rbi.org.in/scripts/NotificationUser.aspx?Mode=0&Id=12171>

Refund of Utilised ITC to SEZ units - Why not?

by CA. L.Durairaj



The principle of Zero-rating is to make the entire value chain of the supply is exempt from tax. This means not only the output is exempt from payment of tax, there is no bar on taking/ availing credit of taxes paid on the input side for making/ providing the output supply. If refund of any accumulated ITC is denied, this principle will fail.

The relevant provisions of the law are given below:

Sec 54(3): Subject to the provisions of sub-section (10), a registered person may claim refund



of any unutilised input tax credit at the end of any tax period:

Provided that no refund of unutilised input tax credit shall be allowed in cases other than

(i) zero rated supplies made without payment of tax;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.

Rule 89(1) of CGST rules 2017: Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in FORM GSTR-3 or FORM GSTR-4 or FORM GSTR-7, as the case may be:

Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –

(a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;

(b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:

Sec 16(1) of IGST Act 2017: “zero rated supply” means any of the following supplies of goods or services or both, namely:--

(a) export of goods or services or both; or

(b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit

This topic in the eyes of law has been evolving, lets look at few judgements summary as below in this context:

In the case of **VAACHI INTERNATIONAL PVT. LTD VERSUS THE APPELATE AUTHORITY OF ANDHRA PRADESH** back in 2020, order was not in favor of SEZ units citing the following points:

- Before embarking on adjudication of this dispute, it is essential here to understand Section 54(3) read with Rule 89(1), (2)(f) of (CGST/SGST) APGST Act & Rules, 2017
- On comprehending the Rule 89(1), the second proviso unambiguously stipulates that in respect of supplies to SEZ units/developers, the refund “SHALL” be claimed by suppliers of goods to the SEZ unit or developer only. Further, Rule 89(2)(f) prescribes that SEZ unit/developers shall not avail input tax credit on the supplies received by them from non SEZ suppliers and refund would be claimed by supplier to SEZ unit/ developer only.
- Thus, a conjoint reading of all the above provisions undoubtedly point towards a conclusion that SEZ unit/ developers shall not claim any refund against the ITC involved in supplies received by them from non SEZ suppliers. The Act facilitates eligibility for refund claim to the suppliers who made supplies to SEZ unit/ developers with payment of tax. The AA has rightly adhered to these provisions and rejected the refund claim in legitimate manner. In addition to this, it is to be observed that the appellant contentions of their eligibility regarding refund against the zero-rated supplies received by them, is found to be not tenable.

In the case of **PLATINUM HOLDINGS PRIVATE LIMITED VERSUS ADDITIONAL COMMISSIONER OF GST & CENTRAL EXCISE (APPEALS-II) , ASSISTANT COMMISSIONER OF GST & CENTRAL EXCISE** by Hon’ble Madras High court back in 2021

- Learned Senior Standing Counsel has taken me through Rule 89, particularly, the second proviso thereto, as well as Clause (f) of sub-Rule 2, which refer to an application filed by a supplier to a SEZ. This, according to her, would indicate that an application for refund should only be filed by a supplier. I do not agree for the reason that Rule 89(1) does not envisage any such restriction and, in my view, applies to any entity. No doubt, the second proviso refers to a supplier of an SEZ, which is only one kind of entity that may

make an application under Rule 89. This is not to say that the reference to a supplier, will exclude, by virtue of such reference, other applicants.

- Thus, on a combined reading of Section 54 and Rule 89, the restriction which has been read into the provision by the Revenue is, in my view, misplaced. In fact, the Officer in the impugned order proceeds on the basis that the second proviso to Rule 89 deploys the word 'only', which I do not find in the second proviso. It is a settled position that there can be no insertion of a word or phrase in a statutory provision or in a Rule which must be read and applied, as framed. No restrictions or amplifications of the Rule are permissible by interpretation. On the legal issue of entitlement to refund, I hold in favor of the petitioner.
- On the question of quantification of the refund, the revenue has raised a legitimate apprehension; firstly, that such refund would be issued to the petitioner only if it is established that no such claim has been made by the supplier, and secondly, that the tax paid by the supplier to the SEZ has, in fact, been remitted to the treasury under the statutory returns filed by the SEZ. This is a matter of fact which the petitioner will have to establish before the respondent. This aspect of the matter finds reference in Section 54(4), extracted earlier in this order, which provides for the refund application to be comprehensive and accompanied by all relevant documentary evidence in support of the claim.
- For the above purpose, the petitioner will appear before the 2nd respondent on a date to be fixed by the authority and provide all material available with it in support of its claim. Full liberty is granted to Respondent 2 to seek and obtain all information as he may deem necessary to clear apprehensions in his mind, including that the claims amount to a double deduction or that the taxes have not been remitted to the treasury by the SEZ.
- Please note that the department has taken up a writ appeal challenge the order.

Recently in the case of **M/S. IPCA LABORATORIES LTD. VERSUS COMMISSIONER** by Hon'ble Gujarat High court in 2022

The writ applicant received the aforesaid Input Tax Credit of the integrated tax from its ISD and ITC inward supply charged by the supplier as is permissible under the law. It is the case of the writ applicant that being a SEZ Unit making Zero Rated Supplies under the GST, the writ applicant has not been utilized the credit and the same is lying unutilized in the Electronic Credit Ledger.

In such circumstances referred to above, the writ applicant filed the refund application in Form GST RFD - 01A on 3rd April 2019. No sooner the writ applicant filed the above refund application, a show cause notice in Form GST RFD - 08 dated 17th May 2019 came to be issued calling upon the writ applicant to show cause on the following:

"a. The petitioner is situated in Kandla SEZ and as per the CGST Act the supply of goods and/or services to SEZ unit is zero rated hence the petitioner is not eligible for refund under Section 54 of the Central Goods and Services Act, 2017 (hereinafter referred to as CGST).

b. The refund filed by the petitioner cannot be processed under any category of refund specified under manual refund processing circular No.17/17/2017-GST, dated 15.11.2017 circular No.24/24/2017-GST dated 21.12.2017.

c. For the supply received from outside SEZ, SEZ unit is not supposed to pay any tax whether

under forward charge or reverse charge mechanism and for the supply received from another unit within SEZ, any and all such supplies have no tax treatment and therefore there is no question of forwarded charge or reverse charge tax payment. SEZ unit is not supposed to pay any tax and thus there would be no question of ITC.

d. That till date no circular, notification / relevant guidelines have been issued by the board providing guideline to process GST refund claim application of units situated in Special Economic Zones in respect of tax paid on inward supplies. Therefore in absence of any circular / notification / relevant guidelines to process GST refund claim application of units situated in SEZ, this office is unable to process the refund application."

The Assistant Commissioner, thereafter, proceeded to pass an order in Form GST RFD - 06 dated 27th May 2019 rejecting the refund claim of the writ applicant of Rs. 21,66,867/- under Section 54 of the CGST Act, 2017.

The writ applicant, thereafter, preferred an appeal before the appellate authority i.e. the Joint Commissioner (appeals). The Joint Commissioner dismissed the appeal. In such circumstances referred to above, the writ applicant is here before this Court with the present writ application.

The issue raised in the present writ application is no longer res integra in view of the judgement and order passed by this Court dated 11th March 2020 in the case of **M/s. Britannia Industries Limited vs. Union of India [Special Civil Application No.15473 of 2019]**. We take notice of the fact that M/s. Britannia Industries Limited (supra) is based on **M/s. Amit Cotton Industries vs. Principal Commissioner of Customs [Special Civil Application No.20126 of 2018 decided on 27th June 2019]**.

In view of the aforesaid, the writ applicant could be said to be entitled to claim the refund of the IGST lying in the Electronic Credit Ledger as there is no specific supplier who can claim the refund under the provisions of the CGST Act and the CGST Rules as Input Tax Credit is distributed by the input service distributor.

For the foregoing reasons, this writ application succeeds and is hereby allowed. The impugned order is hereby quashed and set aside. The respondents are directed to process claim of refund made by the writ applicant for the unutilized IGST Credit lying in the Electronic Credit Ledger under Section 54 of the CGST Act 2017. Let this exercise be undertaken at the earliest and completed within a period of three weeks from the date of receipt of the writ of this order. Direct service is permitted.

As the revenue challenged the order of **PLATINUM HOLDINGS PRIVATE LIMITED VERSUS ADDITIONAL COMMISSIONER OF GST & CENTRAL EXCISE (APPEALS-II)**, ASSISTANT COMMISSIONER OF GST & CENTRAL EXCISE by Hon'ble Madras High court via Writ appeal, in the mean time notices are issued to SEZ units and developers to return the refund disbursed earlier. This is one of the common issues faced by SEZ taxpayers especially when matter is still pending to be heard.

Deep Dive ... Are you a good boss.....?

by CA. P. Arumugaraj



Being a good boss may be touted as an aspiration that every employee strives towards, but it isn't necessarily the dream goal for all. As a boss you are not only judged by the team but also by the superiors. Even as you are assessed on the team's performance, you have to deal with a varied group of people with their own set of quirks. A great leader is one who enables his team to achieve their goals, empowers them, creates an enabling environment, and helps them work on new initiatives.

Here are some questions; we need to ask ourselves to know whether we are a good boss....

1. Have you spelt out the goals?

Setting clear goals and vision are important for a boss to get the team to perform better. If the goals and expectations are not clearly defined and conveyed, it is unlikely the team members will work accordingly. If they do not perform, your performance will come into question. For every team member to perform to the best of his ability, it is essential that he knows what is expected of him and how it aligns with the company's goals.

2. Do you communicate well?

The communication should not be one way, where you give instructions and the team executes. It has to be a two-way interaction whereby the needs, concerns and issues of the team members are heard and addressed by the boss effectively. The success of any relationship is rooted in effective communication, and so is the case with a boss and his team. You not only need to convey the long-term goals to the team, but also communicate with them on a daily basis to enhance the day-to-day performance.

3. Do you delegate?

If we are a perfectionist boss who is so intent on achieving goals that you micromanage every single detail of every project? Or do you empower every member and delegate responsibility in a way that each is accountable for his actions?. If you are the former, rest assured you will have disgruntled team and superiors who will not see you as a team player. But if you are the latter, you will get peak performance by a team that will respect you for trusting them and will live up to this trust.

4. Do you give credit?

When the team performs well, he gives them credit and praises the members publicly and generously, and in case of an error, he shields the team and takes the blame upon himself. The hallmark of the a good boss is that he keeps the team's and company interests above his own.

5. Do you help the team grow?

If the team wins, the leader wins. So the leader needs to work very closely with the team and get them to perform better and grow. A big responsibility of a boss is to motivate his team and help each member grow in the organisation by guiding and encouraging him. If team members emulate their boss, feel good about them and rise in their career due to his guidance, the boss will have done his job.

6. Do you remain clam?

A trait that will take you far as a boss is to remain calm and unruffled under all circumstances. Whether it is dealing with the team embers' complaints, concerns and personal issues, or with unhappy superiors, retaining one's composure and addressing the issues at hand with patience will earn you respect and ensure your growth in the organisation.

As a boss, if you do this....

you will fail to gain the team's trust and be unable to elevate their as well as your own performance.

1. You are not approachable

If you can't find time to listen to your team members or solve their work problems, you will soon find yourself replaced. If you seem impatient or irritable in interacting with your team, you will either appear unable to or uninterested in doing your job. Not only will the team suffer due to this attitude, but so will you.

2. You Gossip

If you talk to one team member about another behind his or her back, it will be assumed that you are doing the same with everyone. There will be a complete lack of trust or faith in your ability to be impartial and you will fail to command the respect of your

team members

3. You only criticise

It's important for a boss to be generous with praise and feedback when it comes to his team's performance. If you only find fault with their work or focus on their weaknesses instead of encouraging their strengths, there will be complete lack of confidence, motivation and morale in the team.

4. You are insecure

If a boss is insecure, it will manifest in the form of undermining his team, constant criticism, need to prove he is better than all others, and a general lack of faith in his team members' work ability. This is the quickest way to distance your team and earn their scorn.

5. You like flattery

A boss who only likes to hear good things about him can never be impartial with his team or take the right decisions. He will only promote the yes-men flatters and lose the high performers who refuse to appease him. Without the team's good performance, he will soon find himself out of his job.

send your feedback to ca.arumugaraj@mbacas.com

CODE OF ETHICS FOR CHARTERED ACCOUNTANTS

by CA. L. Sriram



The Revised Code of Ethics is applicable to CAs w.e.f.01-07-2020. In this monthly column, we will understand the Ethics in a gradual manner for the next few months.

Ethics means "moral principles which govern a person's behaviour in conducting an activity. A Professional Ethics is personal, organizational, corporate standards of behaviour expected of the professionals.

Chartered Accountants are governed by the CA Act,1949, where the Chapter V exclusively deals with the misconduct of the members.

Section 22 defines the professional or other misconducts - professional or other misconduct shall be deemed to include any act or omission provided in any of the schedules, it says

- any act done as per the schedule will be a misconduct (TO do list)
- any omission as mentioned in the schedule will be a misconduct (NOT to do)
-

When we analyse the disciplinary cases of the Institute in the recent past, we can see that majority of misconduct arises from the following

1. Non communicating with the earlier auditor - here the earlier auditor is the complainant generally
2. Certificates signed without application of mind, fraudulent certificates, collusion of CA member and the client, inflated or deflated amounts of sales, purchases, profits, etc. - here the complainant is generally the Bank / RBI / Enforcement departments / MCA / Income tax / GST / CAG etc.
3. Excessive tax audits done by the CAs - this was the major issue erupted due to the requirement of Income Tax Department requirement. Due to this, we could see lot of cases of excess audits came under disciplinary committee purview and many members were reprimanded or punished. However, since the introduction of UDIN, the number of audits, fake certificates etc should reduce in future.

A recent case of lack of application of due diligence by the CA - In this instant, MCA complained to the ICAI that the uploaded Annual Reports contain blatant errors, they are

1. Failed to report the loan transactions between the directors of the company and the company - CA responded by saying this is due to 'typo' error. Even though the CA has verified the transactions, he has reported at one place, 'the terms of the lending were not prejudicial to the company'. Similar mistakes were found in the financials for the previous three years also.
2. Non-disclosure of Basic and Diluted EPS in the financials - CA responded by saying this due to excel rounding off issue, even though he has calculated the figure. The excel link was missing.
3. Non-confirmation of AS-18 requirements of related parties' transactions in the financials. - CA responded by saying this is again a 'typo error'.

4. Non-confirmations of debtor and creditor balances by the auditor independently - CA responded by saying that even though he has done the audit as per the requirements, he obtained confirmations, but could not effectually report due to his lack of knowledge of English. However, when the disciplinary committee verified the letters, all were undated and unconnected.

Committee found him Guilty and ordered for removal of his membership for three months. PPR/P/95/16-DD/5/INF/17-DC/933/18 (date of order 06-04-2021)

We could see from the above, it is a case of serious casual approach and negligence on the part of the auditor.

- Copying and pasting of earlier years reports, notes should be checked again and auditor should read the entire financials before signing.
- You cannot blame the excel, or Microsoft for your mistakes.
- Keep periodic meetings with your articles or with the audit in-charge.
- Keep the working papers intact. Create a system of saving the working papers in the computer, excel files, tally backups, client wise, year wise for another 8 to 10 years. Buy a separate Hard drive and save these details.

We will see some more in the coming months.
Ethics Sub committee

UPCOMING CPE PROGRAMS

APRIL 2022

Date	Time	Topic	Speaker	CPE Credit	Place
16.04.2022	6pm to 8.pm	Intellectual Property Rights	CA. Sathyanarayanan S	2	Branch Premises
19.04.2022	5pm to 8.pm	Key review points in GST Returns & Reconciliation Statement	CA. Umesh Ramnarayan Sharma, Vice Chairman, GST & Indirect Taxes Committee	3	MEPZ, Tambaram
20.04.2022	5pm to 8.pm	GST audit ny department	CA. Sushil Kumar Goyal Central Council Member, ICAI	3	MEPZ, Tambaram
21.04.2022	5pm to 8.pm	Classification in GST	CA. Viral M Khandhar, Chennai	3	MEPZ, Tambaram
22.04.2022	5pm to 8.pm	How to handle - Interception of vehicle, summons, assessment, etc	CA. Sai Prasad, Bangalore	3	MEPZ, Tambaram
23.04.2022	5pm to 8.pm	ITC in GST and It's intricacies	CA. H.Saradha , Chennai	3	MEPZ, Tambaram



CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

ANNUAL CPE PROGRAMME CHARGES

For all the programmes conducted in the branch premises

From : 01.04.2022 to 31.03.2023

For Members : Rs. 2950/- (With GST)

For Non Members : Rs. 4130/- (With GST)

PHOTO GALLERY

Topic : DECODING DIRECT TAX AMENDMENTS IN UNION BUDGET-SESSION 2,3,4,5

Speaker : CA. V .Vivek Rajan

Date: 04.03.2022, 05-03-2022, 11-03-2022, 12-03-2022

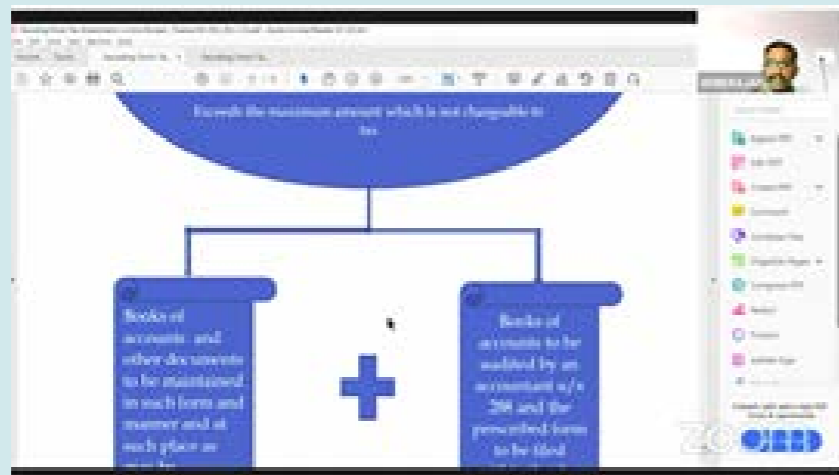


PHOTO GALLERY

Topic : GST on Construction-Residential & Commercial Projects

Speaker : CA. Ganesh Prabhu B

Date: 07.03.2022



PHOTO GALLERY

Topic : Construction via-a-vis Works contract-Concept of works contract its rate structure

Speaker : CA. HITESH JAIN

Date: 14.03.2022

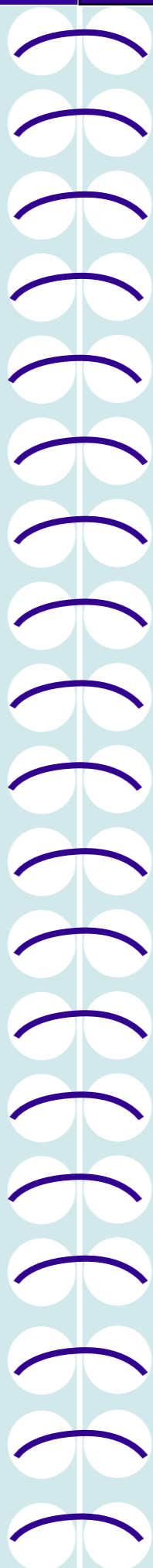
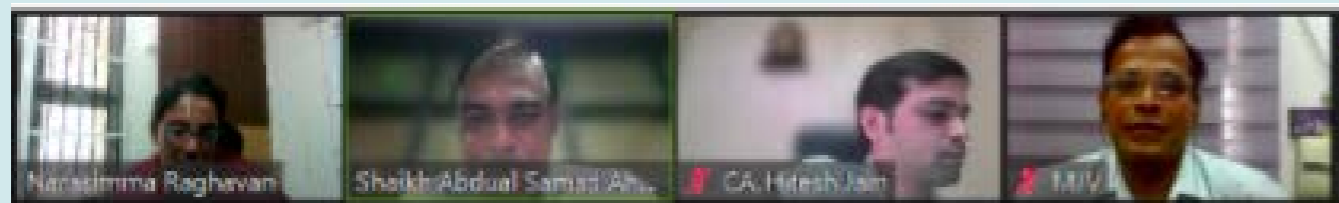


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Topic : Bank audit seminar

Speakers : CA. Arumugaraj P & CA. Prakash R

Date: 17.03.2022



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Topic : GST on Joint Development Agreements & its intricacies-Land Development Projects

Speaker : CA. N K Bharath Kumar

Date: 21.03.2022

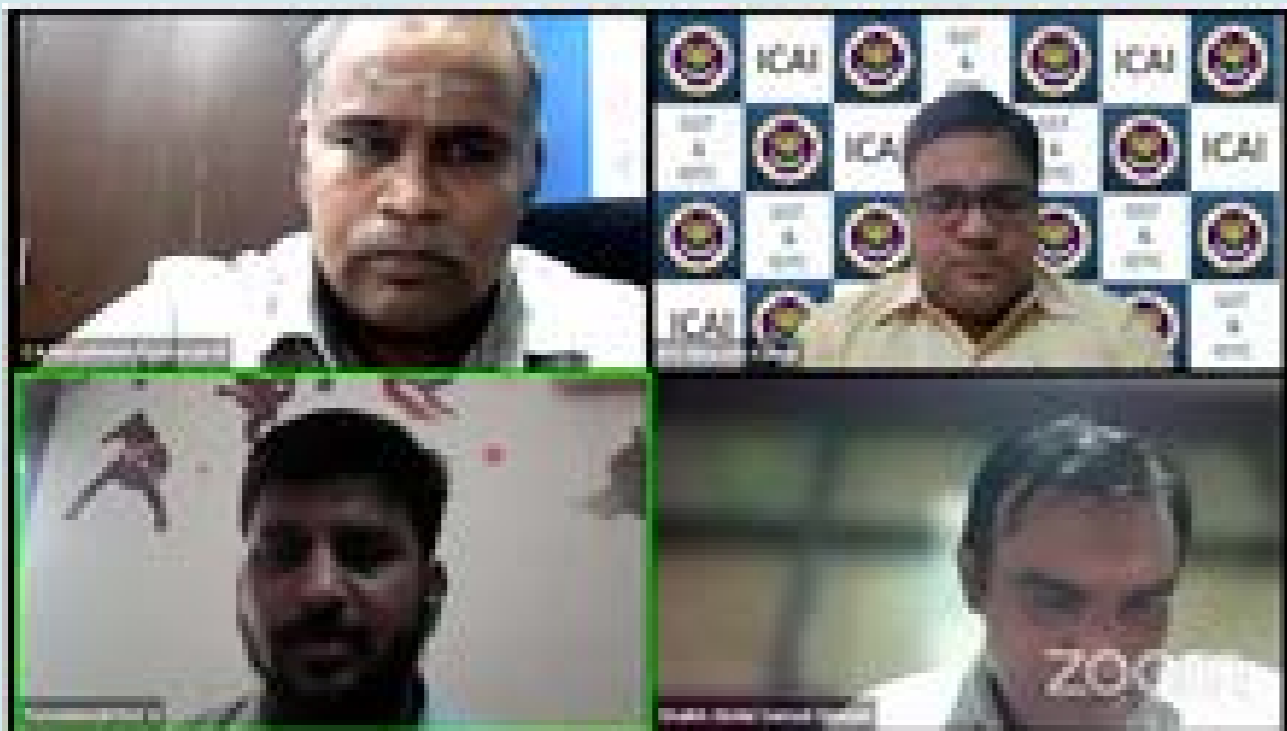


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Topic : VCM on Professional Ethics

Speakers : CA. Aanand P and CA. Petchi T

Date: 23.03.2022

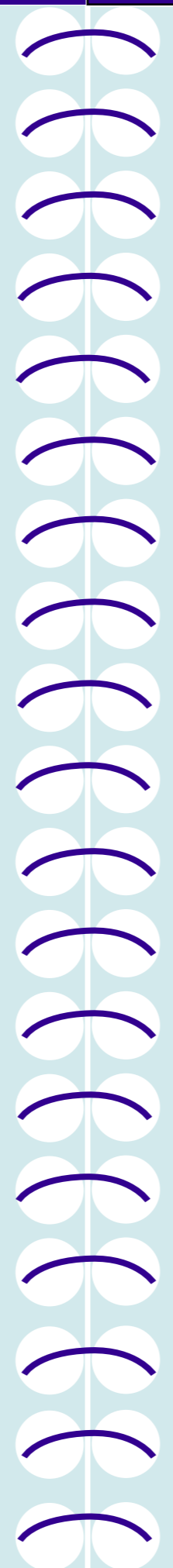
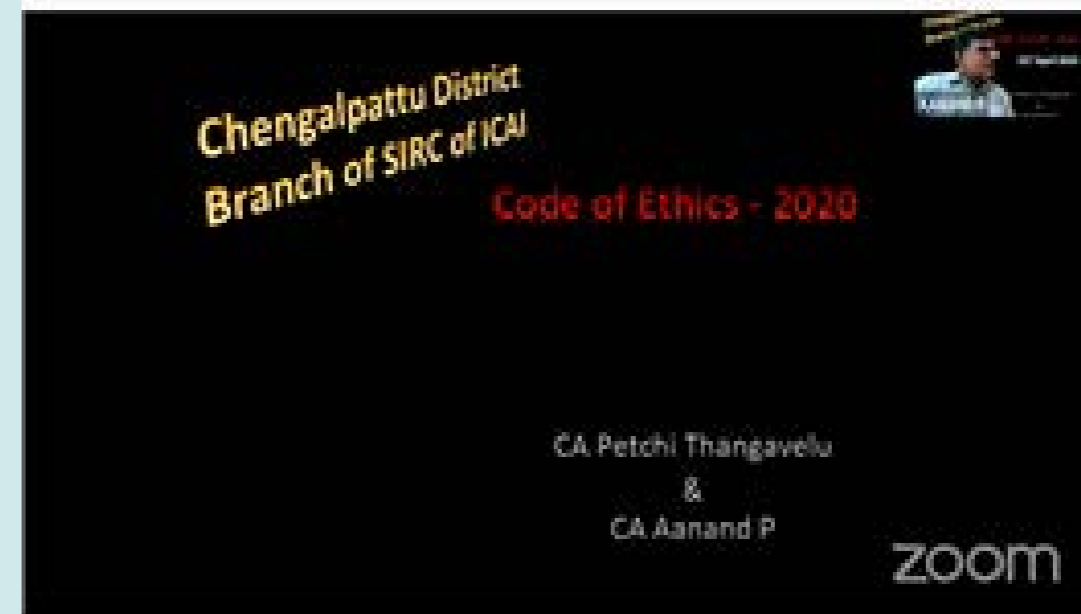


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“S. Vaidyanath Aiyar Memorial Lecture.”

Social responsibility towards Environment

Speaker : Dr. B. C Archana Kalyani, I F S,

Additional Director, Government of Tamilnadu., Dept of Environment

Date: 26.03.2022

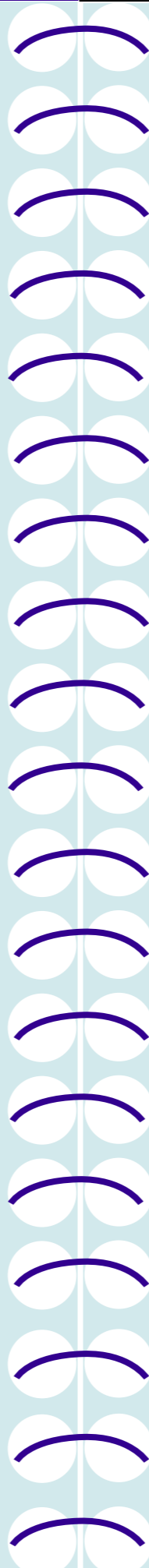


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Topic : Investor Awareness Program” Stock Markets Mechanism”

Speaker : Mr. Satya Yanmantram

Date: 28.03.2022

