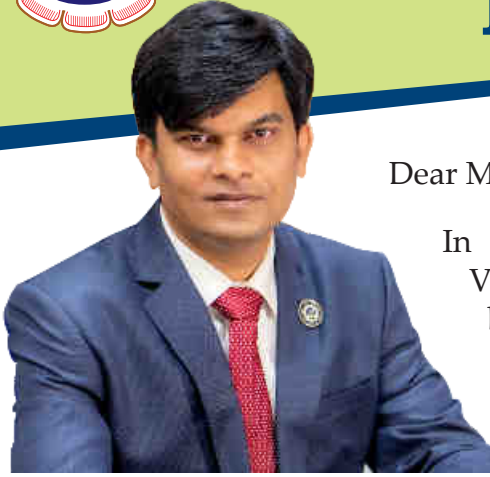




# Western India Chartered Accountants Newsletter



Dear Members,

In the words of Swami Vivekananda, “Stand up, be bold, be strong. Take the whole responsibility on your own shoulders, and know that you are the creator of your own destiny. All the strength and succour you want is within yourselves. Therefore, make your own future.”

Reflecting on the above saying by Swami Vivekananda, I am proud to state that we at WIRC have taken complete professional responsibility and have walked the extra mile to understand and implement new technologies to take the whole Region forward. It is our endeavour to work on the four pillars viz e-Publications, Activities, Initiatives & Representations.

We have been honoured by the presence of august personalities at our Conferences held recently. We were honoured to have Hon’ble Shripad Naik, Union Minister of State (Independent Charge) AYUSH and Minister of State for Defence as Chief Guest at the WIRC Virtual Sub Regional Conference at Goa. He valued our endeavours and mentioned it in his address.

CA. Suresh Prabhu, Member, Rajya Sabha and former Union Minister of Railways, Minister of Commerce & Industry and Civil Aviation gave the key note address at our Virtual Conclave on Boardroom Dynamics – Inside and Beyond. Renowned Professional Independent Director CA. Nawshir Mirza, was one of the panellists who

## Message from Chairman’s Desk

gave his insights to the panel discussion on ‘Conflict management at Boards, making boards work through Diversity and Inclusiveness’.

WIRC Virtual Sub Regional Conference at Pune was inaugurated by Chief Guest Air Marshal Bhushan Gokhale (Retd.), VSM, AVSM, PVSM.

E-Publications are the norm today. WIRC has continued its tradition of providing quality publications and guides at frequent intervals on topics of professional interest. The launch of our e-publication on ‘Logistics Industry’ will provide beneficial insights to all members in industry as well as in consultancy. I am happy to share that we are currently working on four more such publications, to be published shortly.

As the Profession becomes increasingly reliant on digital technology, we at WIRC, have tried to create Professional Tools to assist our members keep pace with their clients’ needs via online professional tools. Members can refer the recently launched seven tools related to Direct and Indirect tax, Accounting, Management Consultancy, etc. and take benefit of the same to provide better services to clients.

WIRC has also been conducting deep research on various subjects and submitting this research to ICAI, New Delhi. We have submitted a research paper on 5 trillion economy, wherein it included reports focusing on Handicraft Sector, Start-ups in India: Challenges and Solutions, Skill Development in India: Challenges and Suggestions and on Schemes launched by Government of



### Office Bearers

**CA. Lalit Bajaj**  
Chairman

**CA. Vishal P. Doshi**  
Vice Chairman

**CA. Murtuza Kachwala**  
Secretary

**CA. Anand Jakhotiya**  
Treasurer



### Editorial Board

CA. Lalit Bajaj

CA. Vishal P. Doshi

CA. Murtuza Kachwala

CA. Anand Jakhotiya

CA. Priti Savla

CA. Drushti Desai

CA. Manish Gadia

CA. Jayesh Kala

Ex-Officio

CA. Nihar Jambusaria



### Forthcoming Events

Page 3



### Law Updates & Miscellaneous

Page 05

India for Rural Development.

WIRC continues to engage and deliberate with Regulators. Recently, we had a meeting with Shri Pantajali Jha, IRS, Pr. CCIT where important subjects were deliberated upon. We also organised a meeting with Shri Pramod Kumar, Vice-President, ITAT, to discuss relevant points of interest. These meetings were fruitful and enabled us to keep ourselves abreast and updated about current happenings and to address the concerns of members.

WIRC has a rich tradition of helping the environment remain clean and green. To take this forward, this year, we directed all WIRC Branches and Study Circles to celebrate 'Clean Diwali Green Diwali'. This motto was enthusiastically implemented by all our Branches and Study Circles who not only ensured that the surrounding areas were cleaned but also took the opportunity to plant more trees. We at WIRC initiated and engaged into this activity. I am sure that these positive initiatives will go a long way in leaving behind a greener and cleaner world for future generations.

Facilities at ICAI Tower, BKC have been upgraded recently. To continue providing nourishment to our students as well as members in hygienic

conditions we undertook the task of renovating our kitchen which has been concluded. On the auspicious occasion of Diwali, our newly renovated kitchen was inaugurated by CA Nihar Jambusaria, Vice President, ICAI in the presence of Imm. Past President CA Prafulla Chhajed and Past Chairman CA V.C. Darak

As we move into 2021, let us carry with us the positives from 2020. We have learnt not only to cope with crises but in fact thrive 'when the going gets tough' as mentioned above. The one word which sums this up is 'Responsibility'.

In the words of Michael Korda, "Success on any major scale requires you to accept responsibility . . . . In the final analysis, the one quality that all successful people have is the ability to take on responsibility."

Stay Safe. Stay Healthy.

Best Regards

Yours Sincerely,



**Lalit Bajaj**  
Chairman

## Forthcoming Events : Webinar for Members

Date & Day	Time & Fees	Topic(s)	Speaker(s)	Regional Council Members (Chief Co-ordinators)
11/12/2020 Friday & 12/12/2020 Saturday	05.00 p.m. to 08.00 p.m.  ₹ 472/- (Incl. GST)	<b>Virtual National Conference on Technology - Machine Learning, Automation and Data Analytics – A necessity in today's hyper connected World</b>  Friday, 11th December, 2020  Artificial Intelligence as tool for finance professionals  Significance of Data Science applications in Financial functions  Statistical Data Analysis using MS Excel for extracting intelligence from Financial Data  Saturday, 12th December, 2020  Robotics and use of technology in Financial world  Harnessing the exponential power of Data Analytics in real world	Mr. Abhinav Agarwal, Founder Fluid AI  Mr. Pankaj Roy Gupta  Mr. Pankaj Roy Gupta  Mr. Yashpal Negi, Automation anywhere  Mr. Aditya Bangard, Senior Software engineer and Machine Learning analyst, Amazon Inc, USA	<b>Programme Chairman :</b> CA. Manu Agrawal, Chairman, DAAB-ICAI  <b>Programme Directors :</b> CA. Dayaniwas Sharma Vice Chairman, DAAB-ICAI  CA. Lalit Bajaj Chairman, WIRC  CA. Anil Bhandari Member, DAAB-ICAI  <b>Programme Co-ordinators</b> CA. Arpit Kabra, RCM CA. Yashwant Kasar, RCM  <b>Organised by:</b> Digital Accounting and Assurance Board of ICAI  <b>Hosted by:</b> WIRC of ICAI



# 35th Virtual Regional Conference of WIRC of ICAI



**EVOLVE  
RISE  
PERFORM**



## Thursday, 24th December, 2020

### INAUGURATION

- Chief Guest** : **CA. Piyush Goyal\*\***  
*Hon'ble Minister of Railways, Minister of Commerce & Industry & Minister of Consumer Affairs, Food and Public Distribution, Government of India*
- Guest of Honour** : **CA. Atul Kumar Gupta**  
*President - ICAI*  
**CA. Nihar Jambusaria**  
*Vice President - ICAI*

Technology - Enabler and Opportunities for Chartered Accountants

**Dr. CA. Suresh Surana**

Future of Audit in India

*Moderator:*  
**CA S. B. Zaware**  
*Past CCM, ICAI*

*Panelist:*  
**CA. P. R. Ramesh**  
*Head, Deloitte*

**CA. Amarjit Chopra**  
*Past President - ICAI*

**CA. Nilesh Vikamsey**  
*Past President - ICAI*

## Friday, 25th December, 2020

Judgements under Service Tax and Excise as applicable to GST

**Adv. V. Sridharan**  
*Co-founder & Managing Partner, Lakshmi Kumaran & Sridharan*

Best Practices involved in carrying out Investigations and Forensic

**CA. Vidya Rajarao**  
*Member of Technical Advisory, Fraud Opedia Pvt Ltd*

Panel Discussion on Insolvency and Bankruptcy Code

Eminent Faculty

- Days & Dates** Thursday, 24th December, 2020  
Friday, 25th December, 2020 & Saturday, 26th December, 2020
- Time** 05.00 p.m. to 08.00 p.m.
- Fees** ₹ 590/-

## Inclusions

**2021 Diary Personalised with Member Name**



## Saturday, 26th December, 2020

Address by Guest

Eminent Personality

Panel Discussion on Start Up:

*Moderator*

**CA. Jeenendra Bhandari**  
*Partner, MGB*

*Panelist:*

From Professional to Entrepreneurship

**CA. Sanjay Chakrabarti**  
*Founder, Tag8*

How CAs are adding value in Startup?

**CA. Harish Hulyalkar**  
*ED, Arpwood Capital*

From Consulting to CFO

**CA. Sanjay Agarwal**  
*CFO, Jyothy Labs, EDP Wharton*

From CA into Artworld

**CA. Rishiraj Sethi**  
*Director, Aura Art*

From CFO to Digital Transformation

**CA. Jignesh Kenia**  
*EVP & Head, Corporate Strategy & Digital Transformation, Times Network, Angel Investor*

Income Tax

Eminent Faculty

**For Registration :**

<https://www.wirc-icai.org/members/registration-cpe-programmes/392-35th-virtual-regional-conference>

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## Law Updates

### DIRECT TAX

CA. Haresh Kenia, CA. Deepak Lala, CA. Gopal Bohra



#### PAYMENT DATE EXTENDED FOR VIVAD SE VISHWAS SCHEME

PRESS RELEASE DATED 27-10-2020

In order to provide further relief to the taxpayers desirous of settling disputes under Vivad se Vishwas Scheme, the Government has further extended the date for making payment without additional amount from 31st December 2020 to 31st March 2021. The last date for making declaration under the Scheme has also been notified as 31st December 2020.

### DIRECT TAX – RECENT JUDGMENT

CA. Paras Savla, CA. Narayan Atal



#### S. 37(1) Discount on issue of ESOP

Assessee is entitled to claim deduction under section 37(1) if the expenditure has been incurred. The expression 'expenditure' will also include a loss and therefore, issuance of shares at a discount where the assessee absorbs the difference between the price at which it is issued and the market value of the shares would also be expenditure incurred for the purposes of section 37(1) of the Act. The primary object of the aforesaid exercise is not to waste capital but to earn profits by securing consistent services of the employees and therefore, the same cannot be construed as short receipt of capital. The deduction of discount on ESOP over the vesting period is in accordance with the accounting in the books of account, which has been prepared in accordance with applicable regulations. CIT v. Biocon Ltd. [2020] 121 taxmann. com 351 (Karnataka)

### INTERNATIONAL TAXATION

CA. Hinesh Doshi, CA. Pramita Rathi



#### The Director of Income Tax, International Taxation vs. M/s. Autodesk Asia Pvt. Ltd. [TS-507-HC-2020(KAR)] dated 15th September, 2020

##### Facts:

- The assessee, a Singapore based company, sold software licences and provided certain ancillary services to Indian customers through its authorised distributors.
- AO held that the software supplied to the authorised distributors was chargeable to tax as royalty and technical services at 15% as per Article 12 of the India – Singapore DTAA.
- However, the assessee stated that the above-mentioned paragraph was deleted and substituted by the paragraph which provided for levy of tax at the rate not exceeding 10%.
- Accordingly, the assessee filed an appeal before ITAT wherein the ruling was in assessee's favour.
- Aggrieved, the revenue filed an appeal before Karnataka High Court.

##### Issue:

- Whether the assessee was liable to be taxed at 15% instead of 10% as per Article 12 of India-Singapore DTAA?

##### Held:

- HC noted that the issue in this matter was with regards to the

tax rate under DTAA for the relevant Assessment Year.

- HC observed that ITAT had relied on the decision of "Government of India And Others vs. Indian Tobacco Association" and stated that the new provision in existence was applicable for the entire fiscal year as defined in DTAA.
- Relying on the case of "U.P. Sugar Mills Assn. vs. State of U.P" and "West Up Sugar Mills Association vs. State of UP", HC stated that substitution has the effect of repealing earlier provision and its replacement by new provision.
- HC held that ITAT had rightly determined the tax rate as substituted in Article 12 of DTAA as applicable for the entire fiscal year as defined in DTAA and was liable to be taxed at 10%.
- Accordingly, HC ruled in favour of the assessee.

### FEMA

CA. Manoj Shah, CA. Atal Bhanja



#### Consolidated FDI Policy Circular of 2020

#### DPIIT File Number 5(2)/2020-FDI Policy dated October 15, 2020

#### DPIIT has issued Consolidated FDI Policy Circular 2020 which amends the Consolidated FDI Policy Circular of 2017.

The present consolidation subsumes and supersedes all Press Notes/Press Releases/Clarifications/Circulars issued by the DPIIT, which were in force as on October 15, 2020 and reflects the FDI Policy as on October 15, 2020. This Circular accordingly will take effect from October 15, 2020 and will remain in force until superseded in totality or in part thereof. Reference to any statute or legislation made in this Circular shall include modifications, amendments or re-enactments thereof.

Notwithstanding the rescission of earlier Press Notes/Press Releases/Clarifications/Circulars, anything done or any action taken or purported to have been done or taken under the rescinded Press Notes/Press Releases/Clarifications/Circulars prior to October 15, 2020, shall, in so far as it is not inconsistent with those Press Notes/Press Releases/Clarifications/Circulars, and applicable provisions under the FEMA and Rules/Regulations there under, be deemed to have been done or taken under the corresponding provisions of this circular and shall be valid and effective.

Detailed FDI Policy Circular of 2020 can be accessed at following link – [https://dipp.gov.in/sites/default/files/FDI-PolicyCircular-2020-29October2020\\_1.pdf](https://dipp.gov.in/sites/default/files/FDI-PolicyCircular-2020-29October2020_1.pdf)

### GOODS AND SERVICES TAX

CA. Rajiv Luthia



#### CBIC vide notification 80/2020-CT dated 28th October, 2020 has extended the due date for filing GSTR 9 (Annual Return) till 31st December, 2020

CBIC vide notification 81/2020-CT dated 10th November, 2020 appoints 10th November, 2020 as date on which provision of section 39(1), 39(2) & 39(7) shall come into force.

CBIC vide notification 82/2020-CT dated 10th November, 2020 has amended following CGST Rule, 2017

Rule 59 (Form and manner of furnishing details of outward supplies) has been substituted to provide as follows

- W.e.f. 01st January, 2021, Every registered person, other than a person referred to in section 14 of the IGST Act, 2017 (Supplier of online information & database access or retrieval service),

required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 for the month or the quarter, as the case may be, electronically through the common portal

### CORPORATE LAWS

CA. Premal Gandhi, CA. Sumeet Doshi



1. International Financial Services Centres Authority (Procedure for Authority Meetings) Regulations, 2020 notified vide notification no IFSCA/2020-21/GN/REG002 dated 12th November 2020.
2. Extension of LLP Settlement Scheme, 2020 vide CIRCULAR NO. 37/2020 dated 9th November 2020.
3. Introduction of "Flexi Cap Fund" as a new category under equity schemes vide circular no. SEBI/HO/IMD/DF3/CIR/P/2020/228, dated 6-11-2020.

### TRANSFER PRICING

CA. Bhavesh Dedhia, CA. Shazia Khatri  
CA. Hardik Khawala



**Assessing Officer cannot disturb the deduction under Section 80IC of the Act, if Specified Domestic Transactions have been accepted to be at ALP by the TPO – Mahindra & Mahindra Limited, vs. DCIT [TS-320-ITAT-2020(Mum)-TP]**

#### Facts:

- The Assessee claimed deduction u/s 80IC of the Act in respect of Rudrapur unit;
- The transactions reflected in Rudrapur unit were subject matter of TP Assessment under the category of "Specified Domestic Transaction" and were accepted to be at arm's length in TPO's order;
- However, the Assessing Officer in-line with earlier years' approach restricted the deduction under Section 80IC for AY 2013-14 by applying the following formula:-

$$\frac{\text{Total business of the company} \times \text{Rudrapur unit turn over}}{\text{Total turnover}}$$

### GST

CA. C. B. Thakar, CA. Madhav Kalani



#### A.) NOTIFICATIONS: -

- 1) The Government of Maharashtra has issued notification dated 14.9.2020 by which Shri T. R. Ramnani is appointed as member of Advance Ruling authority under MGST Act.
- 2) The Commissioner of State Tax has issued notification dated 6.10.2020 by which the Advance Ruling Authority under MVAT Act is reconstituted comprising of following members; Shri Govind Vasant Rao Bilolikar, (CST-APP-F-002), Shri Prasad Gajanan Joshi (MUM-VAT-F-804) and Shri Satish Shivajirao Lohar (MUM-VAT-F-902).
- 3) The Government of Maharashtra has issued notification dated 23.10.2020 by which rule 17 of MVAT Rules is amended to provide for exemption from filing returns by retail outlet of specified petroleum products subject to given conditions.

#### B.) CIRCULAR

- 1) The Advance Ruling Authority under GST has issued circular bearing no.ARA-01T of 2020 dated 2.11.2020 by which

guidelines for online E-hearing by the Advance Ruling Authority under MGST are given.

### CO-OPERATIVE HOUSING SOCIETIES

CA. Ramesh Prabhu, CA. Sunil Nagonkar



- (a) MCS (3rd Amendment) Ordinance, 2020 is notified on 2nd Nov, 2020 in which following amendments have been done:
  - (i) Proviso to section 65(2) has been inserted to authorise the committee to appropriate profits for Financial Year 2019-20 subject to ratification in the AGM.
  - (ii) Section 75(2B) is inserted. "(2B) The Committee shall, in the financial year 2020-2021, have the power to decide on the disposal of surplus and annual budget for the next year and to appoint an auditor or auditing firm from a panel approved by the State Government in this behalf having such minimum qualifications and experience as laid down in section 81. The decisions of the Committee in respect of the above matters shall be laid in the annual general body meeting of a society held thereafter for ratification"

### MAHARERA

CA. Ashwin Shah, CA. Mahadev Birla



#### Real Estate (Regulation and Development) Act, 2016 (RERA, 2016)

##### Case law study

##### Pratham Square V/s Gujarat Real Estate Regulatory Authority

This article attempts to discuss the provision related to deemed registration under RERA, 2016.

#### Issues:

Whether failure on part of GujRERA to accept or reject the registration application within 30 days will be considered as deemed registration.?

Whether rejection of Application for non-submission of Registered development agreement is legal or lawful.?

Whether GujRERA can reject the registration application for non-submission of Registered development agreement.?

### INSOLVENCY AND BANKRUPTCY CODE

CA. Pravin Navandar, CA. Mukund Mall



#### Fifth Amendment in CIRP Regulations, on 13.11.2020.

After regulation 2, the following regulation shall be inserted:

#### 1) RECORD OR EVIDENCE OF DEFAULT BY FINANCIAL CREDITOR

For the purposes of Sec 7(3)(a), (initiating CIRP by financial creditors) the FC may furnish any of the following record or evidence of default, namely:- (a) certified copy of entries in the relevant account in the bankers' book as defined 2(3) of the Bankers' Books Evidence Act, 1891; (b) an order of a court or tribunal that has adjudicated upon the non-payment of a debt.

Regulation 13 (2) after clause (c), the following clause shall be inserted:-

"(ca) filed on the electronic platform of the Board for dissemination on its website:

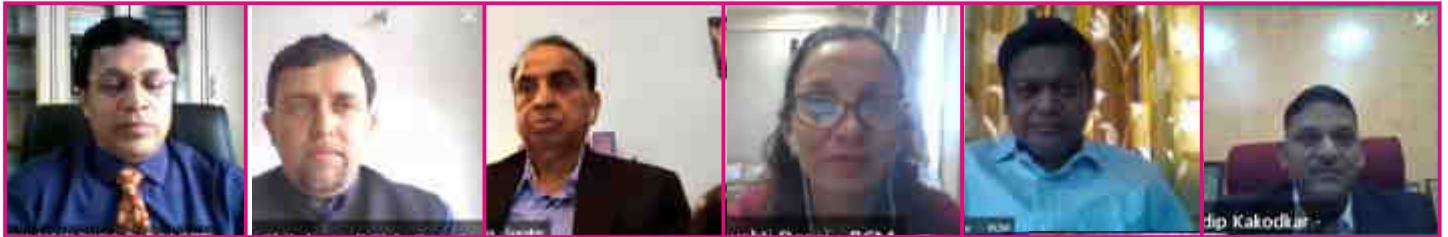


### Management Development Program - Strategies for Career Growth



CA. Madhav Kalani, Mr. Jayanta Sengupta, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Dr. Sangeeta Pandit, Faculty, Dr. Aneeta Madhok, Faculty, CA. Vishal P. Doshi, Vice Chairman, WIRC

### Sub Regional Conference - Goa



CA. Thomas Andrade, CA. Sushrut Chitale, RCM, CA. Dr. Girish Ahuja, Faculty, CA. Drushti Desai, RCM, CA. Manish Gadia, RCM, CA. Pradip Kakodkar, CA. Milind Shirodkar, CA. Priti Savla, Imm. Past Chairperson, WIRC, CA. Dhananjay Gokhale, Faculty, CA. Niranjan Joshi, Faculty, Dr. Adv. CA. Avinash Poddar, Faculty, CA. Ulhas Dhumaskar, CA. Gaurav Kenkre

### Virtual Young Members Mentorship Program



CA. Manish Gadia, RCM, CA. Murtuza Kachwala, Secretary, WIRC, CA. Lalit Bajaj, Chairman, WIRC, CA. Nilesh Vikamsey, Past President, ICAI, CA. Parag Raval, Faculty, Mr. Suprabhat N.M. Faculty, CA. Palak Shah, CA. Anand Banka, Moderator, CA. Narendra Arora, Panelist, CA. Aneel Gambhir, Panelist, CA. Narendra Jain, Panelist.

### Investor Awareness Programme



CA. Amish Sangoi, CA. Murtuza Kachwala, Secretary, WIRC, CA. Lalit Bajaj, Chairman, WIRC, Mr. Vinayak Kanvinde, Faculty, CA. Jayesh Kala, RCM.



### Virtual Workshop in Tableau Desktop Training



CA. Dharmendra Lunawat, CA. Arpit Kabra, RCM, CA. Lalit Bajaj, Chairman, WIRC, Mr. Rahul Tiwari, Faculty

### Virtual CPE Meeting on Oil & Gas Industry



CA. Drushti Desai, RCM, CA. Anand Vishwanath, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Anuj Agarwal, Faculty, Mr. Maqbool Moosa, Panelist, CA. Murtuza Kachwala, Secretary, WIRC, CA. Rajesh Shah, Ms. Sujaya Dash, Moderator, CA. Ashish Jain, Panelist, CA. Raj Mullick, Panelist, Mr. Vineet Kishor Panelist.

### Virtual CPE Meeting on Standards on Auditing - Quality Controls



CA. Vandana Dodhia, CA. Vishal P. Doshi, Vice Chairman, WIRC, CA. Lalit Bajaj, Chairman, WIRC, CA. Naysar Parekh, Faculty, CA. Arvind Pandey

### Virtual Young Members Mentorship Program



CA. Murtuza Kachwala, Secretary, WIRC, Mr. Kalyan Raman, Faculty, CA. Lalit Bajaj, Chairman, WIRC, Mr. Dhruvabrata Ghosh, Faculty, CA. Pramita Rathi, CA. Chetan Thakkar, Moderator, CA. Jignesh Kenia, Panelist, CA. S. Parthasarathy Panelist, CA. Sanjay Deodhar, Panelist, Mr. Rajesh Bhatia, Panelist





### Virtual Refresher Course on Code of Ethics



CA. Anand Jakhotiya, Treasurer, WIRC, CA. Vishal P. Doshi, Vice Chairman, WIRC, CA. Sanjiv Chaudhary, Member, IESBA & Past CCM, CA. Lalit Bajaj, Chairman, WIRC, CA. Manoj Fadnis, Past President, ICAI, CA. Murtuza Kachwala, Secretary, WIRC, CA. Manish Gadia, RCM, CA. Aseem Trivedi, Faculty, CA. Mangesh Kinare, Past Chairman, WIRC & Faculty, CA. C.N. Vaze, Faculty, CA. Umesh Sharma, RCM, CA. Bipeen Mundada, CA. Tarun Bansal, CA. Sheetal Sharma, CA. Rahul Parikh, Moderator, CA. Arvind Pandey, CA. Saurabh Kasturiwale.



Interactive Meeting with Mr. Pramod Kumar, Vice President, ITAT, CA. Lalit Bajaj, Chairman, WIRC, CA. Jayesh Kala, RCM



Interactive Meeting with ED of Bank of Baroda with CA. S.L. Jain, CA. Lalit Bajaj, Chairman, WIRC, CA. Murtuza Kachwala, Secretary, WIRC, CA. Arpit Kabra, RCM.

### Virtual Conclave on Boardroom Dynamics - Inside and Beyond



CA. Arpit Kabra, RCM, CA. Anup Shah, Faculty, Adv. Prachi Dave, Faculty, CA. Mukesh Butani, Faculty, CA. Drushti Desai, RCM, CA. Jayesh Kala, RCM CA. Manish Gadia, RCM, CA. Anand Bathiya, Panelist, CA. Nawshir Mirza, Panelist, CA. Bhavna Doshi, Past Chairperson, WIRC, & Panelist, CA. Priti Savla, Imm. Past Chairpeson, WIRC, CA. Umesh Sharma, RCM, CA. Vikas Jain, RCM, CA. Ketan Vikamsey, Panelist, Mr. Uday Lajmi, Panelist



### Diwali Celebration at ICAI Tower



### Swachh Bharat Abhiyan



### Pooja held for Inauguration of Renovated Kitchen at ICAI Tower





### Tree Plantation



### Investor Awareness Programme



CA. Amit Heda, CA. Vineet Jain, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Arpit Kabra, RCM, CA. Sourabh Ajmera



Inaugural of SRC & Launch of Pune ICAI Website



Interactive Meeting with Team Pune WICASA

Interactive Meeting with Prof. (Dr.) Nitin R. Karmalkar, Vice Chancellor & Dr. N. S. Umarani, Pro-Vice Chancellor of Savitribai Phule Pune University :



Interactive Meeting with CA Milind Kale, Chairman & other officials of The Cosmos Co-operative Bank Ltd. Pune

### VCM on Issues related to transactions of Real Estate with special reference to JDA



CA. Shyam Sundar Purohit, Chairman, Vapi Branch, CA. Lalit Bajaj, Chairman, WIRC, CA. Sanket Shah, Faculty

### Virtual Sub Regional Conference - Goa



CA. Varsha Deshpande, Chairperson, Goa Branch, CA. Vishal P. Doshi, Vice Chairman, WIRC, CA. Lalit Bajaj, Chairman, WIRC, Hon'ble Shri Shripad Naik, Union Minister of State (Independent Charge) AYUSH and Minister of State for Defence, Chief Guest, CA. C. V. Chitale, CCM, CA. Murtuza Kachwala, Secretary, WIRC.

### Virtual Conclave on Boardroom Dynamics - Inside and Beyond



CA. Murtuza Kachwala, Secretary, WIRC, CA. Shailesh Haribhakti, Past Chairman, WIRC, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Suresh Prabhu, Member, Rajya Sabha, Chief Guest, CA. M.M. Chitale, Past President, ICAI, Faculty, CA. Vishal P. Doshi, Vice Chairman, WIRC

### Virtual Sub Regional Conference - Pune



CA. Sameer Ladda, CA. Abhishek Dhamne, Chairman, Pune Branch, CA. Lalit Bajaj, Chairman, WIRC, CA. C.V. Chitale, CCM, CA. Murtuza Kachwala, Secretary, WIRC, CA. Yashwant Kasar, RCM, CA. Kashinath Pathare

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