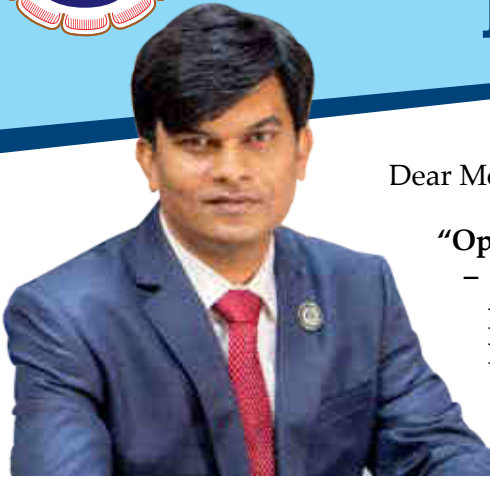




Western India Chartered Accountants Newsletter



Dear Members,

“Opportunities don’t happen – you create them. Every problem is a gift – without problems we would not grow.”

The year 2020 has flashed past in the blink of an eye. It has been a year of challenges and of rewarding moments. Though a year of transition in terms of digitalisation, we made excellent progress on many fronts, including building strategic initiatives and establishing dynamic new ones.

The above quote is especially true for us Chartered Accountants as we thrive on creating opportunities by resolving problems. Amongst industry professionals, we are among the few who have been keeping in sync with industry trends.

At the beginning of my term, I, along with my team, had pledged to strive for continuous professional development of members and all stakeholders. I am pleased to state that despite the tremendous challenges faced we have not only succeeded in achieving our goals but in many cases have gone above and beyond the call of duty.

As lockdowns were announced and extended, WIRC conceived and implemented proactive initiatives for members and students across the Region. Some of our wide-ranging initiatives included:

- ‘WIRC Help Desk’ & ‘Live Help Desk’ to resolve queries of members and students
- Free access to relevant e-publications including all resources published in the last 2 years
- Over 140 webinars and virtual CPE meetings.

Message from Chairman’s Desk

- Publishing research papers focusing on Technology, Food Processing, Logistics, Hospitality and Health care to educate our members’ on these industries.
- Covid 19 Economic Response Group to identify, study and suggest solutions for economic issues due to Covid-19
- WIRC Industry Connect to interact with CAs in various industries, businesses and public service
- CA Career Counselling Help Desk
- Library of recordings for Webinars/ Virtual CPE Meetings
- Acknowledgement of members’ achievements to inspire and motivate all
- Launched Mentorship Programme
- WIRC Live Helpdesk for Members For Networking
- Virtual Young Members Mentorship Program
- ‘Khoj’ - Women Empowerment initiative
- Senior Members helpdesk for SSP Portal
- Regional & National Virtual Conferences
- Creating a pool of young speakers
- Ready to use tools on various professional aspects on WIRC website
- Tie-up with software service providers
- Newsletter completely converged into soft format
- Student Induction Program
- Last Minute Revision Sessions
- Research Forum
- Monthly videos on Ethics to create better understanding of ‘Code of Ethics’
- Collaboration with institutions like IIT Mumbai, Mumbai University, etc.
- Launched 14 Publications and working on 7 more publications
- National Students Virtual cum Physical Conference



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

In the month of January itself we conducted various Virtual CPE Meetings and Virtual Workshops. A unique initiative was our tie-up with IIT Mumbai to conduct a certified Management Development Program on Business Analytics. Taught by IIT faculty, this programme was highly appreciated by participants.

The WIRC hosted the 'Virtual cum Physical National Conference for CA Students' in Mumbai this year. The unique combination of simultaneously hosting students virtually and physically was a great success and brought to the fore our continued efforts to ensure the dissemination of high quality education as well as continue to attract students to the profession. The presence of ICAI President CA Atul Kumar Gupta and Vice-President CA Nihar Jambusaria further motivated and inspired the students.

The annual friendly M. L. D'Souza Cricket Match took place between the Chartered Accountants XI and Commissioners of Income Tax XI. Dignitaries and officials from Income Tax Department participated in this match. Shri Patanjali Jha, IRS, Principal Chief Commissioner of Income Tax, Mumbai was the Chief Guest & many senior personalities from the Income Tax Department graced the occasion.

WIRC celebrated the 72nd Republic Day of our country with great enthusiasm in the august presence of CA (Dr.) Kirit Somaiya, Regional Council Members, Members, Students and WIRC Office staff.

With cities and towns in our Region opening up, WIRC Office Bearers visited more than 20 towns and cities across Maharashtra, Gujarat and Goa, to reconnect with our fraternity. Office Bearers visited Nanded, Latur, Solapur, Ahmedabad, Rajkot, Jamnagar, Gandhidham, Bhuj, Bhavnagar, Anand, Vadodara, Vapi, Navsari, Aurangabad, Ahmednagar, Nashik, Dhule, Jalgaon, Goa and Ratnagiri in January.

The 2020-21 term is ending and in parting, I would like to state that I am grateful to ICAI President CA. Atul Kumar Gupta, ICAI Vice President, CA. Nihar N. Jambusaria and the Central Council Members for their continuous guidance, co-operation, encouragement and support.

I would also like to thank the Office Bearers, Regional Council Colleagues, Managing Committee Members of Branches, Convenors and Deputy Convenors of Study Circles, Co-opted Members, Faculties, various Contributors, Co-ordinators, Researchers and most

importantly all WIRC members and students for supporting by participating and contributing in all our endeavours at WIRC. I will cherish these memories for life.

I am truly humbled to have lead the incredibly talented and dedicated team of Members and staff at WIRC.

The New Team will soon take over and I wish their tenure success as they take WIRC from strength to strength.

I bid farewell to you as a Chairman of the Region with a promise that I will continue to work with you and for you. I pledge to always be on hand to offer my services to the Regional Council and the CA fraternity.

I will always cherish the memories of my tenure as Chairman WIRC. There are certain words which form the foundations of your life. On this momentous occasion, I share with you these inspiring words of Swami Vivekananda which have influenced me, "Take up one idea. Make that one idea your life – think of it, dream of it, live on that idea. Let the brain, muscles, nerves, every part of your body, be full of that idea and just leave every other idea alone. This is the way to success."

I have experienced and felt the relevance of

Create Competence with Ethics

Achieve Governance through Innovation

I have witnessed the virtues of Regional Council Members and their dedicated efforts in Serving members and Students. I thank with folded hands my Regional Council Members for their support and hard work in all the activities of WIRC.

Best Regards

Yours Sincerely,



Lalit Bajaj
Chairman

Forthcoming Events : Webinar for Members



UNION BUDGET 2021

Physical cum Virtual
CPE Meeting on
The Finance Bill, 2021
– Direct Tax Provisions

Clause wise Analysis by
CA. Gautam Doshi, Past Chairman, WIRC

2

CPE
Hrs

Thursday, 4th February, 2021 • 5.30 p.m.
at ICAI Tower, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051.

Please register at
<https://attendee.gotowebinar.com/register/4377658679485831184>

Date & Day	Time & Fees	Topic(s)	Speaker(s)	Regional Council Members (Chief Co-ordinators)	Co-ordinators
06/02/2021 Saturday 02 CPE Hrs	10.00 a.m. to 01.00 p.m. ₹ 236/- (Incl. GST)	Virtual CPE Meeting on How to Do Audit in SAP Environment How to do SAP in Audit Environment	CA. Mahesh Maheshwari	CA. Arpit Kabra 9819007027 CA. Hitesh Pomal 9824049402	CA. Amrita Lathi 8830964353 CA. Rahul Surekha 9773450180 CA. Tarun Jain 9422999806
12/02/2021 Friday 13/02/2021 Saturday 06 CPE Hrs	10.00 a.m. to 01.00 p.m. ₹ 590/- (Incl. GST)	Virtual CPE Workshop on Digital Technology Management for Business Growth Emerging technologies - the building blocks for the future of organizations • Digital Transformation to improve productivity & efficiency • Digital Design Thinking Use of Emerging Technologies in Legal Practice and Arbitration • New Opportunities in Legal Practice • Use of AI/ML, Blockchain and Digital Twins • Role of Technology in Arbitration	CA Vikram Pandya CS Hareesh Jani	CA. Vishal P. Doshi 9824059901 CA. Yashwant Kasar 9822488777 CA. Umesh Sharma 9822079900	CA. Antim Patni 8286310675 CA. Vivek Joiser 7977737319 CA. Ashok Kumawat 9870688805
15/02/2021 Monday to 17/02/2021 Wednesday 09 CPE Hrs	6.00 p.m. to 9.00 p.m. ₹ 1180/- (Incl. GST)	Virtual CPE Workshop on Introduction to Power BI How to import, transform & visualise data with Power BI, with practical exercises & case study.	Mr. Pradip Pardesi	CA. Anand Jakhotiya 9325444644 CA. Drushti Desai 9820335923 CA. Manish Gadia 9820537986	CA. Vaibhav Bhagat 9833464509 CA. Palak Shah 9664446679 CA. Sunil Gupta 9987198369
19/02/2021 Friday to 21/02/2021 Sunday 09 CPE Hrs	6.00 p.m. to 9.00 p.m. ₹ 1180/- (Incl. GST)	Virtual CPE Workshop on Artificial Intelligence & Machine Learning Understanding AI technologies and how they lead to smart applications	Prof . Asif Rampurwala	CA. Murtuza Kachwala 9833015334 CA. Priti Savla 9321426883 CA. Vikash Jain 9327715892	CA. Sharon Sanghvi 8208759734 CA. Vaibhav Patil 8779482077 CA. Vinod Soni 9833415053
20/02/2021 Saturday 03 CPE Hrs	10.00 a.m. to 01.00 p.m. ₹ 236/- (Incl. GST)	Virtual CPE Meeting on Interplay between PMLA, Benami law and Income Tax Act Important provisions of Prevention of Money Laundering Act Important provisions of Benami law and its interplay with Income Tax Act Panel Discussion	CA. Dilip Sheth Eminent Faculty Panellist: CA. Dilip Sheth Eminent faculty Moderator: CA Kinjal Shah	CA. Jayesh Kala 9820010113 CA. Balkishan Agarwal 9377110634	CA. Arvind Pandey 9699030260 CA. Alkesh Rawka 9823245507 CA. Neha Dhanuka 9930221715

GST 2021 Publications



Scan & Buy

- ▶ **GST Manual**
with GST Law Guide & Digest of Landmark Rulings
- ▶ **GST Tariff**
with GST Rate Reckoner
- ▶ **GST - Ready Reckoner**
V.S. Datey
- ▶ **GST - How to Meet Your Obligations**
S.S. Gupta
- ▶ **GST - E-Way Bill**
V.S. Datey
- ▶ **GST - Input Tax Credit**
V.S. Datey
- ▶ **GST on Works Contract & Real Estate Transactions**
V.S. Datey
- ▶ **GST - Audit & Annual Return**
Aditya Singhania
- ▶ **GST - e-Invoicing**
Aditya Singhania
- ▶ **GST Acts**
with Rules/Forms & Notifications
- ▶ **GST Acts**
with Rules & Forms
- ▶ **GST Acts**
(Paperback Pocket Edition)

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- ▶ **GST Refunds**
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Email: sales.panaji@taxmann.com

Achievement of Members

“Congratulations”

CA. Omkar J. Nirgudkar: Suffering from Cerebral Palsy (a movement / motor function disorder) since birth. Through sheer grit and determination, qualified as Chartered Accountant, Company Secretary, MBF, DISA and CIPM (Switzerland). Received National Award – Best Employee (2012) by President of India; Special Outstanding Achiever Award (2012) by HPCL; Ministry of Justice National Award – Best Individual with Disability (2014); Rakta Karna Award (2015) by State Minister of Maharashtra for donating blood 36 times and has been Guest Invitee Motivational Speaker by ICAI and Zee 24 Tas Marathi News Channel.

CA. Kamal Kumar Naulakha: He has been included on the Panel of Arbitrators (other than Advocates) maintained by Hon'ble Bombay High Court.

CA. Palkesh Khandelwal: Received Annual Stellar Award in August 2020 for outstanding performance at Ultratech Cement (Aditya Birla Group).

CA. Rahul Yadav: Ran 4200 kms. in 2020 towards a creating a healthier, fitter self.

CA Bhushan Toshniwal : National Role Model Awardee, from The president of India (SWARBHUSHAN) and Hold 6 Post Graduate Degrees inspite of being Totally Blind. Stood 1st all Over India In Sangit Alankar.

Law Updates

Tax (International Taxation)-4(2)(1) [TS-4-ITAT-2021(Mum)] dated 8th January, 2021

Facts:

- The assessee, a company incorporated in Sweden, entered into a service agreement with its subsidiary company in India, to render services in relation to hardware and software for business systems such as SAP on cost-to-cost basis without any markup, and for leading the work of building up a new factory site.
- The work for new factory site was done for consideration of approximate actual cost and expenses.
- The assessee also received consideration for services related to Information Technology in connection to providing the SAP system.
- AO opined that the said receipt must be brought to tax under Article 12 of India Sweden DTAA as also under the Income Tax Act.
- Aggrieved, the assessee filed an appeal before Mumbai ITAT.

Issue:

Whether the receipt for providing IT services and for assistance in building up the new factory site is taxable as fees for technical services (FTS)?

Held:

- ITAT invoked the MFN clause and applied the restrictive provision of FTS in Indo-Portugal treaty.
- ITAT stated that the “make available” clause was not satisfied, in the course of rendition of services by the assessee, and, as such, the consultancy fees cannot be brought to tax, in the hands of the assessee, under Article 12 of Indo Swedish tax treaty.
- In connection to IT Services, ITAT held that the receipt was purely in the nature of reimbursement which was paid by assessee to a third party and further, the “make available” clause was not satisfied.

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



CBDT press release dated 12.01.2021: E-portal for filing complaints regarding tax evasion/Benami Properties/Foreign Undisclosed Assets

The public can now file a Tax Evasion Petition through a link on the e-filing website of the Department <https://www.incometaxindiaefiling.gov.in/> under the head “File complaint of tax evasion/undisclosed foreign asset/ benami property”. After an OTP based validation process (mobile and/or email), the complainant can file complaints in respect of violations of the aforementioned Acts in three separate forms designed for the purpose. Upon successful filing of the complaint, the Department will allot a unique number to each complaint and the complainant would be able to view the status of the complaint on the Department’s website.

DIRECT TAX – RECENT JUDGMENT
CA. Paras Savla, CA. Ketan Vajani



S. 14A Disallowance cannot exceed

The expenditure for earning exempted income has to have a reasonable proportion to the income, so earned, going by the common financial prudence. Therefore, even if the Assessing Authority has to make an estimate of such an expenditure incurred to earn exempted income, it has to have a rational nexus with the amount of income earned itself. The disallowance under section 8D cannot exceed the expenses claimed by assessee under the Proviso to Rule 8D. The disallowance under section 14A cannot be a wild guesswork bereft of ground realities. It has to have a reasonable and close nexus with the factually incurred expenses. It is not deemed disallowance under section 14A of the Act but an enabling provision for assessing authority to compute the same on the given facts and figures in the regularly maintained Books of Accounts. The assessing authority also could not have called upon the Assessee himself to undertake the exercise of computing the disallowance under section 8D of the Rules. Such abdication of duty is not permissible in law PCIT v. Envestor Ventures Ltd. [2021] 123 taxmann.com 378 (Madras)

INTERNATIONAL TAXATION
CA. Hinesh Doshi, CA. Pramita Rathi



SCA Hygiene Products AB vs. Deputy Commissioner of Income

FEMA
CA. Manoj Shah, CA. Atal Bhanja



Summary Information on few Compounding Orders issued after 1st March 2020

Sr. No.	Party Name	Nature of Contravention	Date of Order	Compounding Fees (Rs.)
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1.	Telemune Software Solutions Pvt. Ltd.	Regulation 3 of FEMA Notification 10(R) – Restriction on Holding foreign currency account by a person resident in India.	27-11-2020	1,05,050
2.	Mahindra and Mahindra Limited	Regulation 16(1)(iii) of FEMA Notification No. 120 – Disinvestment of overseas investment without obtaining Valuation Certificate	19-08-2020	7,41,350
3.	Rajesh Birjalal Bachani	Regulation 3 read with Regulation 4.B.(v) of Notification No. FEMA 3(R)/2018- RB – Borrowing by person resident in India from its NRI close relatives	13-08-2020	1,04,000
4.	Anand Daniel	Para 1 of Schedule III of FEM(Current Account Transactions) Rules, 2000 – Remittance under LRS in excess of USD 2,50,000 without prior approval of RBI	11-08-2020	52,718

GOODS AND SERVICES TAX

CA. Rajiv Luthia



CBIC vide notification 93/2020 – CT dated 22nd December, 2020 has waived late fee payable for delay in Furnishing FORM GSTR 4 (Return by composition dealer) for financial year 2019-20 from 1st November, 2020 till 31st December, 2020 for registered person whose principal place of business is in union territory of Ladakh.

CBIC vide notification 94/2020-CT dated 22nd December, 2020 has amended GST Rules as follows

- Rule 8 (Application for registration), sub-Rule 4A has been substituted as follows

Every application made under rule (4) shall be followed by-

(a) biometric-based Aadhaar authentication and taking photograph, unless exempted under sub-section (6D) of section 25, if he has opted for authentication of Aadhaar number; or

(b) taking biometric information, photograph and verification of such other KYC documents, as notified, unless the applicant is exempted under sub-section (6D) of section 25, if he has opted not to get Aadhaar authentication done,

of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this subrule.

- Time limit to approve & grant registration certificate is increased to 7 working days from existing 3 working days.
- In Rule 21 (Registration to be cancelled in certain case), new sub rule (e), (f) & (g) has been inserted which are as follows

The registration granted to a person is liable to be cancelled, if the said person

(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or

(f) furnishes the details of outward supplies in FORM GSTR-1 under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or

(g) violates the provision of rule 86B (i.e. restriction on use of amount available in ECL)

CORPORATE LAWS

CA. Premal Gandhi, CA. Sumeet Doshi



1. Relaxation from compliance with certain provisions of SEBI (Listing obligations and disclosure requirements) Regulations, 2015 due to Covid -19 pandemic vide Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11, DATED 15-1-2021

2. Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 - Amendment in Rules 3, 5 and Annexure; substitution of rules 2, 4, 7, 8 and 9; insertion of New Rule 10, Annexure-II and E-form CSR-1; Omission of Rule 6 vide notification no. G.S.R. 40(E) [E-F. NO. CSR-05/3/2020-CSR-MCA], DATED 22-1-2021

3. Discussion paper on review of ownership and governance norms to facilitate new entrants to set up stock exchange/depository vide press Release No. 1/2021, DATED 6-1-2021

4. Section 1 of the companies (amendment) act, 2020 - Short title and commencement - notified date of enforcement of sections 2, 11, 18(c), 22(ii), 25, 27, 53, 55, 58, 59, 60, 62, 64, and 65 vide Notification No. S.o. 325(E) [F. No. 1/3/2020-CL.I], Dated 22-1-2021

5. Companies (Incorporation) Amendment Rules, 2021 vide Notification No G.S.R. 44(E) dated 25-01-2021

TRANSFER PRICING

CA. Bhavya Bansal, CA. Bhavesh Dedhia, CA. Shazia Khatri



Vedanta Ltd (Successor to Cairn Ltd) Vs ACIT Delhi ITAT {ITA No. 9495/Del/2019}

Brief Facts

Vedanta Ltd (“The assessee”) is into the business of exploring & drilling, developing, producing refining, marketing of minerals and oil by-products. Its main source of revenue was from sale of crude oil and natural gas from the blocks at KG Basin. During the assessment year 2015-16, the assessee entered into certain international transactions and specified domestic transactions as were disclosed in the Form 3CEB with its Associated Enterprises(“AE”). After considering the contentions raised by the assessee, the TPO computed the Arm’s Length Price of international transactions/specified domestic transactions. The AO in compliance to the proposed adjustment made by the TPO/DRP made an addition of Rs.191,13,18,674/- on account of transfer pricing adjustment qua international transactions entered into by the taxpayer with its AEs.

The assessee raised numerous grounds challenging the addition/adjustment made by the AO/DRP/TPO, more importantly, the AR for the taxpayer brought to the notice of the Bench that a specific ground was raised challenging the order passed by the AO/DRP/TPO on the ground that the same was void ab initio having been passed in the name of a non-existent entity vitiating the whole assessment proceeding.

GST

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



AMENDMENTS UNDER MAHARASTRA LAWS –
CIRCULARS

The Commissioner of State Tax has issued following Circulars:

- Circular no.1T of 2021 dated 12.1.2021 by which the earlier circular 39T of 2019 dated 5.7.2019 is withdrawn. By above circular 39T of 2019, there was deemed adoption of circulars issued by CBIC, which now stands withdrawn.
- Circular no.2T of 2021 dated 12.1.2021 by which circular 142/12/2020-GST dated 9.10.2020 issued by CBIC relating to application of rule 36(4) is adopted for the purpose of MGST Rules,2017.
- Circular no.3T of 2021 dated 12.1.2021 by which the circular 143/13/2020-GST dated 10.11.2020 issued by CBIC regarding Quarterly Return Monthly Payment scheme is adopted for MGST Act.
- Circular no.4T of 2021 dated 12.1.2021 by which the circular 144/14/2020-GST dated 15.12.2020 regarding waiver from recording of UIN on the invoices for the months of April,2020 to March,2021 is adopted for MGST Act.

CO-OPERATIVE HOUSING SOCIETIES
CA. Ramesh Prabhu, CA. Sunil Nagonkar



(1) By Govt GR dated 16th Jan, 2021, all cooperative societies / Banks Elections are further postponed till 31st March, 2021.

(2) By Govt GR dated 14th Jan, 2021, the government has decided to grant concession of 50% of premium payable by the developer under Development Control and Promotion regulations to review the real estate sector post covid 19. Further, the developers who avail such benefits will have to pay the stamp duty on the flats sold. Thus the stamp duty on such projects flats will be borne by the developer and not to be paid by the buyers.

MAHARERA
CA. Ashwin Shah, CA. Mahadev Birla



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

Case law study

Sushant Karkera V/s Conoor Builders Pvt Ltd.

This article attempts to discuss the liability of the land owner being a co-promoter to pay the interest for delay in possession of flat by promoter.

Issues:

Whether it is compulsory to make co-promoter i.e Land Owner as a party to the complaint?

Whether the complaint is maintainable due to non-joinder of necessary party as a respondent?

Whether land owner being a co-promoter is liable to pay interest for delayed possession?

Provisions:

Section 2(zk) Promoter means:

INSOLVENCY AND BANKRUPTCY CODE

CA. Pravin Navandar, CA. Mukund Mall



Section 4 of the impugned amendment, incorporates an additional Explanation in Section 11 (Explanation II) IBC.

It could never had been the intention of the legislature to create obstacle in the path of the corporate debtor, in any of the circumstances contained in Section 11, from maximization its assets by trying to recover the liabilities due to its from others. Not only does it go against the basic commonsense view but it could frustrate the very object of the code, if a corporate debtor is prevented from invoking the provisions of the code either by itself or through his resolution professional, who at a later stage, may, don the mantle of its liquidator.

Section 10 of the impugned amendment inserts Section 32-A in IBC.

Section 32A provides immunity to the CD and its property when there is approval of the resolution plan resulting in the change of management of control of CD. This is subject to the Successful Resolution applicant being not involved in the commission of offense.

Virtual CPE Meeting on Code of Ethics



CA. Murtuza Kachwala, Secretary, WIRC, CA. Shweta Jain, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Jayant Gokhale, Past Chairman, WIRC, CA. Ashita Shah

Virtual CPE Meeting on Tally



CA. Amit Vaishampayan, Faculty, CA. Punit Mehta, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Jiten Mehta, Faculty, CA. Priti Savla, Imm. Past Chairperson, WIRC, CA. Pramita Rathi



Team WIRC Visit to Branches



Ahmedabad



Ahmednagar



Anand



Aurangabad



Bhavnagar



Bhuj



Dhule



Gandhidham



Goa



Jalgaon



Team WIRC Visit to Branches



Jamnagar



Latur



Nanded



Nashik



Navsari



Rajkot



Ratnagiri



Solapur



Vadodara



Vapi



Regional Council Meeting



Sitting from L To R: CA. Drushti Desai, RCM, CA. Kamlesh Saboo, RCM, CA. Manish Gadia, RCM, CA. Murtuza Kachwala, Secretary, WIRC, CA. Lalit Bajaj, Chairman, WIRC, CA. Vishal P. Doshi, Vice-Chairman, WIRC, CA. Sushrut Chitale, RCM, CA. Umesh Sharma, RCM, Standing from L to R: CA. Balkishan Agarwal, RCM, CA. Abhijit Kelkar, RCM, CA. Jayesh Kala, RCM, CA. Vimal Agrawal, RCM, CA. Vikash Jain, CA. Yashwant Kasar, RCM.

Interactive Meeting on WIRC with College Principal



CA. Priti Savla, Imm. Past Chairperson, WIRC, CA. Lalit Bajaj, Chairman, WIRC, CA. Atul Gupta, President, ICAI, CA. Nihar Jambusaria, Vice President, ICAI, CA. Hans Raj Chug, CCM, ICAI, along with College Principals.

Virtual CPE Meeting on Assessment & CIT (A) Faceless - How to handle the same Release E-Publication on New Normal for Practicing CA - Digital and Paperless Office



CA. Utkarsh Sharma, CA. Arpit Kabra, RCM, CA. Lalit Bajaj, Chairman, WIRC, CA. Mitil Chokshi, Past Chairman, WIRC, CA. Neelkanth Khandelwal, Faculty, CA. Shivratn Singrodia

Virtual CPE Meeting on Internal Audit



CA. Sheetal Sharma, CA. Priti Savla, Imm. Past Chairperson, WIRC, CA. Ram Agarwal, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Vishal Vakil, Faculty, CA. Vishal P. Doshi, Vice Chariman, WIRC, CA. Pawan Gattani



Virtual CPE Meeting on GST



CA. Sunil Gupta, CA. Dilip Gupta, Faculty, CA. Manish Gadia, RCM, CA. Dhiraj Baldota, Faculty, CA. Sajjan Agrawal

Virtual Workshop on Excel



CA. Sheetal Sharma, CA. Vaibhav Doshi, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Shweta Jain, CA. Dharmendra Lunawat

Virtual CPE Meeting on Standards on Auditing



CA. Ashita Shah, CA. Abhishek Bansal, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Kalpesh Bhandari, Faculty, CA. Bipeen Mundade

M. L. D'Souza Cricket Match Between Income Tax XI Vs. Chartered Accountants XI

alongwith Shri Patanjali, IRS, Principal Chief Commissioner of Income Tax, Mumbai, CA. Lalit Bajaj, Chairman, WIRC, CA. Pankaj Jain, Past Chairman, WIRC, CA. Jayesh Kala, RCM, CA. Mahesh Madkholkar, and Teams



Winner-WIRC

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