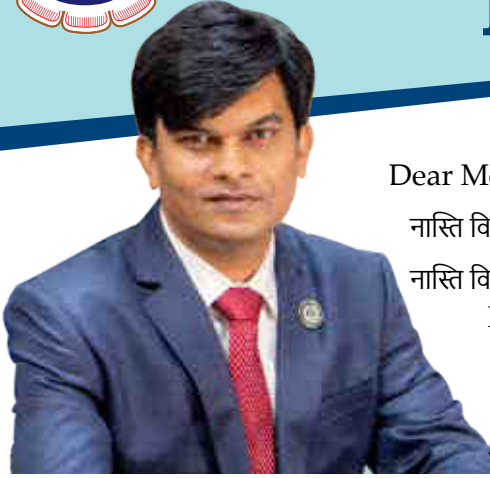




# Western India Chartered Accountants Newsletter



Dear Members,

नास्ति विद्यासमो बन्धुर्नास्ति विद्यासमः सुहृत् ।

नास्ति विद्यासमं वित्तं नास्ति विद्यासमं सुखम् ॥

Meaning-

*"There is no brother as good as knowledge, there is no friend as good as knowledge, there is no wealth as good as*

*knowledge and there is no happiness as good as knowledge."*

This Sanskrit shloka perfectly describes our ethos as Chartered Accountants. This is why Chartered Accountancy is one of the rare professions which constantly updates itself to absorb, retain and increase its knowledge base. In consonance with this belief, WIRC strives relentlessly to lead the way forward making a constant effort to expand the knowledge base of its members and students.

We take pride in ensuring that relevant topics are not only taught but also discussed and highlighted through insightful addresses by renowned speakers who have made a mark in the profession.

## Virtual Subscription to WIRC Reference Manual

With an aim to provide the members with latest legal updates, WIRC has published the WIRC Reference Manual for 2020-21. Further, considering the current Work From Home scenario and the requirement to access data on an anytime and anywhere basis, members can also now virtually subscribe to the WIRC Referencer.

Members can subscribe to the WIRC Reference Manual at: <https://referencer.wirc-icai.org/subscribe-for-access/1-year-plan/sign-up>

## Virtual Young Members Mentorship Program.

With an objective to train the young members with upcoming trends in the

## Message from Chairman's Desk

Chartered Accountancy Profession, WIRC has designed a Mentorship Program, especially for its young members.

The program will cover sessions on a host of new areas such as Ind AS, Forensic Audit, IT security, Data Analytics etc. that will be delivered by stalwarts from the profession.

## Bounce back Initiatives for Women Members

WIRC salutes all CA Women Members, who have made and continue to make our profession proud through exemplary accomplishments and thereby deserve to be acknowledged & honored. It is our endeavor to serve the best to the members of WIRC of the ICAI.

We have observed that various CA women members have taken a sabbatical in their professional career and want to come back to the profession. WIRC of ICAI have taken an initiative 'KHOJ' to bridge the gap between the requirements & needs.

This initiative of WIRC will give an opportunity for job placement and assignments to Women CAs with CA firms across Western Region of ICAI comprising of States of Maharashtra, Gujarat & Goa.

We request CA Women members who seek to make a comeback, to fill up the google form available in the following link- <https://bit.ly/325iUfB>

## E- Publication on Virtual CFO Services

In the current digital age, many businesses have realigned or are in the process of realigning their business practices. One critical aspect that is also under the lens is that of the CFO.

As finance professionals we understand that the CFO serves a vital and indispensable role in the functioning of the company. However, many businesses either do not have the bandwidth to appoint a CFO or find themselves in a situation where



### 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

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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 06

increased number of projects amidst tight deadlines have stretched company resources. This is where the Virtual CFO Services come into the picture.

At WIRC of ICAI, we ensure that members and students are always kept updated about new professional opportunities for their professional growth and we believe that going forward this would be a new and lucrative vertical for Chartered Accountants.

To that end, we are proud to release this "Virtual CFO Services" publication which will go far in guiding everyone at large on the new opportunities for our fraternity. This guide is a proactive effort to increase awareness and highlight the critical aspects in providing the Virtual CFO Services to a new generation of Chartered Accountants.

Members can access the same at: <https://www.wirc-icai.org/images/publication/Virtual-CFO-Services.pdf>

### Development of Case Studies for CA course

WIRC is pleased to invite members towards development of case studies for the subjects of CA Course. Case studies involve in-depth study into a given subject, in order to understand its functionality and successes.

Specifications for development of case scenario based MCQs:

- (1) An integrated case scenario should comprise of a case scenario followed by 5 to 6 MCQs based on the said case scenario.
- (2) The length of the case scenario (including MCQs) should be for around 2 pages.
- (3) Each MCQ should have four options out of which there should be only one correct option.
- (4) Options such as 'None of the above' and 'All of the above' should be avoided.
- (5) The reasoning/workings for the answers to MCQs is required to be given by you.

On behalf of WIRC of ICAI, I request all members to contribute at the earliest by 30th November, 2020.

The expression of interest can be submitted by filling the online form available at the following link: <https://bit.ly/3kOSm9U>

### Recent & upcoming Events organized by WIRC

It is the constant endeavor of WIRC of ICAI to assist members & enhance their capabilities. To serve this purpose, we have organized the following events.

- **Workshop on Tableau Desktop Training:** A 5-days workshop in collaboration with Tableau Data Management to ensure data efficiency.
- **Industry based VCM:** Virtual CPE Meeting on Oil and Gas Industry on 5th November 2020 to provide an overview on issues faced by the Oil and Gas Industry through a panel discussion.
- **Workshop on Auditing ERP System:** 5-day virtual workshop on Auditing ERP systems
- **Virtual Workshop on G-Suite Google Workspace:** 3-day Virtual Workshop on G-Suite Google Workspace covered the implementation of G- Suite.
- **Refresher course on various of Capital Markets:** The course on various Aspects of Capital Markets saw the presence of leaders and eminent personalities of capital market.
- **Other refresher courses:** A refresher Course on Interplay of GST with Other Laws which took into consideration the whole gamut of relevant links associated with GST

### Submission of Half Yearly Accounts with ICAI.

Happy to share that we have got our half yearly audited accounts approved and submitted with ICAI.

As Brian Tracy stated, "*Continuous learning is the minimum requirement for success in any field.*" Rest assured, WIRC will continue its endeavor to provide the best possible education for our whole fraternity.

Be safe. Be 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)	Co-ordinators
05/11/2020 Thursday <b>03</b> CPE Hrs	05.00 p.m. to 08.00 p.m.  ₹ 236/- (Incl. GST)	<b>Virtual CPE Meeting on Oil &amp; Gas Industry</b>  Oil & Gas Industry Landscape Oil & Gas Direct Tax Issues Panel Discussion - Oil & Gas Industry	Mr. Anand Vishwanath  CA. Anuj Agarwal  Moderator:  Ms. Sujaya Dash  Panelists: CA. Ashish Jain Mr. Maqbool Moosa CA. Raj Mullick CA. Vineet Kishor	CA. Murtuza Kachwala 9833015334 CA. Anand Jakhotiya 9325444644 CA. Hitesh Pomal 9824049402	CA. Rajesh Shah 9322281276 CA. Neelam Shah 9860136395 CA. Ankit Baser 9928256142
06/11/2020 Friday <b>03</b> CPE Hrs	05.00 p.m. to 08.00 p.m.  ₹ 118/- (Incl. GST)	<b>Virtual Young Members Mentorship Program</b>  Ind. AS and IFRS Forensic Accounting & Fraud Detection Panel discusison - Accounting Related Opportunities	CA. Parag Raval  Mr. Suprabhat NM  Moderator: CA. Anand Banka  Panelists : CA. Nilesh Vikamsey, Past President - ICAI CA. Narendrra Arora CA. Mahesh Tahilyani CA. Narendra Jain	CA. Murtuza Kachwala 9833015334 CA. Rakesh Alshi 9819427242 CA. Balkishan Agarwal 9377110634	CA. Tarun Dandh 9833506461 CA. Palak Shah 9664446679
07/11/2020 Saturday <b>03</b> CPE Hrs	04.00 p.m. to 07.00 p.m.  ₹ 236/- (Incl. GST)	<b>Virtual CPE Meeting on Standards on Auditing - Quality Controls</b>  SQC 1, "Quality Control for Firms that Perform Audit and Reviews of Historical Financial Information, and other Assurance and Related Services Engagements".  SA 220, Quality Control for an Audit of Financial Statements.  SA 550, Related Parties.  SA 701, Communicating Key Audit Matters in the Independent Auditor's Report  SA 720, The Auditor's Responsibilities Relating to Other Information	CA. Padmashree Crasto      CA. Naysar Parekh	CA. Vishal P. Doshi 9824059901 CA. Priti Savla 9321426883 CA. Chintan Patel 9099921163	CA. Mukund Mal 9322224142 CA. Vandana Dodhia 9820029281
07/11/2020 Saturday <b>03</b> CPE Hrs	05.00 p.m. to 08.00 p.m.  ₹ 118/- (Incl. GST)	<b>Virtual Young Members Mentorship Program</b> IT Security Data Analytcis & Robotic Process Automation Panel discusison - New Age Tools & Technique	Mr. Kalyan Raman  Mr. Dhruvabrata Ghosh  Panelists: CA. Jignesh Kenia Eminent Panelist	CA. Manish Gadia 9820537986 CA. Murtuza Kachwala 9833015334 CA. Abhijit Kelkar 9422126890	CA. Rahul Surekha 9773450180 CA. Vinod Soni 9833415053

Date & Day	Time & Fees	Topic(s)	Speaker(s)	Regional Council Members (Chief Co-ordinators)	Co-ordinators
09/11/2020 Monday to 11/11/2020 Wednesday <b>06</b> CPE Hrs	06.00 p.m. to 08.00 p.m. ₹ 1000/- (Incl. GST)	<b>Management Development Program - Strategies For Career Growth</b> <b>Monday, 9th November, 2020</b> Industry 4.0 – Change: Resist or Embrace, The Future of Work – The emerging new normal, Situations you will encounter, Giving an emotionally intelligent response <b>Tuesday, 10th November, 2020</b> What sets you apart-Points of parity and differentiation, Segmentation, targeting and positioning tools, SWOT analysis of yourself and positioning strategy, Building you as a brand <b>Wednesday, 11th November, 2020</b> Leveraging Strengths for Career Growth, Prudence in Decision-Making, Relationship issues and Career Growth, Aligning opportunities with competencies	Dr. Aneeta Madhok  Mr. Jayanta Sengupta  CA. Dr. Sangeeta Pandit	CA. Arpit Kabra 9819007027 CA. Yashwant Kasar 9822488777 CA. Drushti Desai 9820335923	CA. Sumit Agarwal 9820187985 CA. Dharmendra Malik 9223276077
26/11/2020 Monday to 28/11/2020 Wednesday <b>09</b> CPE Hrs	05.00 p.m. to 08.00 p.m. ₹ 590/- (Incl. GST)	<b>Boardroom Dynamics – Inside and Beyond</b> <b>26th November: Effective Governance through the board framework</b> • Guideposts to effective governance through board framework. • The holy grail of independent directors and lesson of Conflict management <b>27th November: Regulatory, risks and compliances in relation to directors and independent directors</b> • Must know legal provisions for Independent Directors Interplay of different acts and recent developments in board risks and liabilities <b>28th November: Beyond compliance, making boards add value</b> • Boards beyond compliance, adding true value to entities - Panel discussion of making boards work through diversity	Eminent Faculty  CA. Shailesh Haribhakti  Dr. Alok Shah  Eminent Faculty  CA. Mukesh Bhutani  Panelists CA. Nawshir Mirza CA. Bhavna Doshi CA. Ketan Vikamsey	CA. Drushti Desai 9820335923 CA. Umesh Sharma 9822079900 CA. Jayesh Kala 9820010113	CA. Vijay Jain 9821057430 CA. Manish Jhawar 9987548204 CA. Daya Bansal 9699704270
20/11/2020 Friday to 21/11/2020 Saturday <b>09</b> CPE Hrs  Organised by: Western India Regional Council of ICAI  Hosted by: Goa Branch of WIRC of ICAI	05.00 p.m. to 08.00 p.m. ₹ 1000/- (Incl. GST)	<b>Online Sub Regional Conference at Goa</b> <b>20th November 2020 (Friday)</b> Inaugural Session Issues related to transactions of Real Estate with special reference to JDA Faceless Assessments Question Answer Standards on Auditing for SMP Practical Aspects – Part 1 Standards on Auditing for SMP Practical Aspects – Part 2 Question Answer <b>DAY 2 : 21st November 2020 (Saturday)</b> Assessment and Adjudication with special focus on Analysis of Showcause Notice Question Answer	CA. Dr. Girish Auhuja  CA. Dr. Girish Auhuja  CA. Dhananjay Gokhale  CA. Niranjana Joshi  Dr. Adv. CA. Avinash Poddar	<b>Programme Chairman</b> CA. Lalit Bajaj Chairman, WIRC of ICAI <b>Programme Directors</b> CA. Vishal P. Doshi, Vice Chairman, WIRC of ICAI CA. Sushrut Chitale RCM, WIRC of ICAI & Goa Branch Nominee <b>Programme Co-ordinators</b> CA. Murtuza Kachwala, Secretary, WIRC of ICAI CA. Anand Jakhotiya, Treasurer, WIRC of ICAI CA. Varsha Deshpande, Chairperson, Goa Branch WIRC of ICAI CA. Thomas Andrade, Secretary, Goa Branch of WIRC of ICAI	

# READY RECKONERS

A Subject wise practical guide to the law



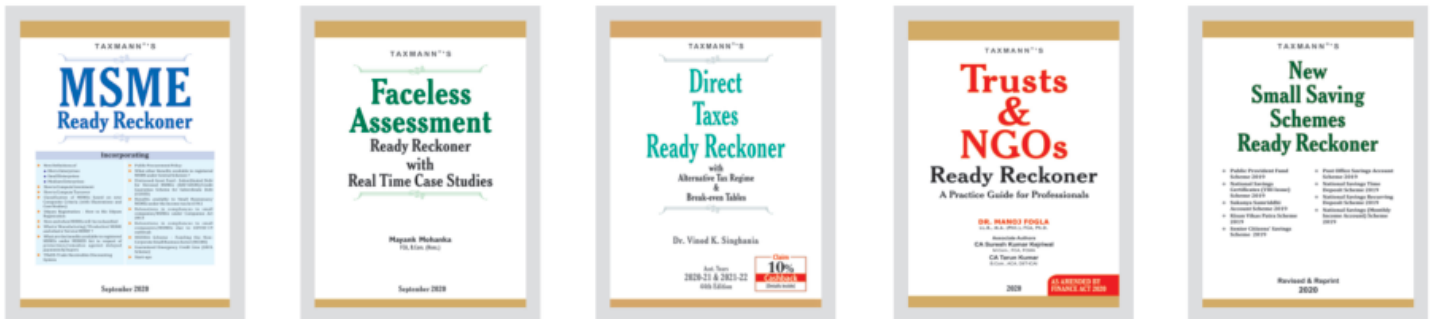
SCAN & BUY



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Bestseller in Tax Law

## Income tax Ready Reckoners



## GST Ready Reckoners

## Corporate Laws Ready Reckoners



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SCAN & BUY

## Achievement of Members

### “Congratulations”

**CA. Srikant Datar:** Previously the Dickinson Professor of Business Administration and Senior Associate Dean for University affairs at Harvard Business School (HBS), he has been appointed Dean of Harvard Business School.

**CA. Charanjit Attra:** He has been appointed Chief Financial Officer (CFO) of India's biggest lender State Bank of India.

**CA. Ketan Bhatt:** He has been conferred with Hon. Doctorate in Financial Management by the National Virtual University for Peace and Education, Bangalore.

**CA. Anil Kamath:** Promoter of Infigo Eye Care - the largest chain of eye care hospitals in Maharashtra - opened the 11th center at Borivali Eye Clinic.

**CA. Harshal Bhuta:** Co-author of publication 'FEMA Compounding Orders - A Comprehensive Analysis (Volume II)' published by Bloomsbury Publishing India Private Limited on 30th September, 2020.

## Law Updates

### DIRECT TAX

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



#### INCOME-TAX (TWENTY-FIRST AMENDMENT) RULES, 2020 - AMENDMENT IN RULE 29B AND SUBSTITUTION OF FORM NO. 15C

NOTIFICATION G.S.R. 574(E) [NO. 75/2020/F. NO. 370142/8/2020-TPL], DATED 22-9-2020

In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 29B,—

- (a) for the words “banking company”, wherever they occur, the words “banking company or an insurer” shall be substituted;
- (b) after sub-rule (5), the following explanation shall be inserted, namely —

“Explanation.— for the purposes of this rule, “insurer” shall have the same meaning as assigned to it in sub-clause (d) of clause (9) of section 2 of the Insurance Act, 1939 (4 of 1938).”.

Vide above notification, the existing Form 15C has been substituted for new Form 15C.

### DIRECT TAX – RECENT JUDGMENT

CA. Paras Savla, CA. Narayan Atal



#### S.14A, R 14D – Disallowance cannot exceed exempt income

The disallowance of expenditure incurred to earn exempted income has to be a smaller part of such income and should have a reasonable proportion to the exempted income earned by the Assessee in that year, which can be computed as per Rule 8D only after recording the satisfaction by the Assessing Authority that the apportionment of such disallowable expenditure under section 14A made by the Assessee or his claim that no expenditure was incurred is validly rejected by the Assessing Authority by recording reasonable and cogent reasons conveyed to Assessee and after giving opportunity of hearing to the Assessee in this regard - Marg Ltd. v. CIT [2020] 120 taxmann.com 84 (Madras)

### INTERNATIONAL TAXATION

CA. Hinesh Doshi, CA. Pramita Rathi



The Deputy Commissioner of Income Tax (International Taxation), Circle 1(1) vs. M/s. Jeans Knit Pvt. Ltd. [TS-472-

#### HC-2020 (Karnataka)] dated 10th September, 2020

##### Facts:

- The assessee company, 100% EOU, was engaged in the business of manufacturing and export of garments.
- The assessee made payment to a non-resident company for various services such as inspection of fabrics, timely dispatch of material etc without deduction of TDS.
- The assessee made payments to non-resident company without deduction of TDS. The AO held assessee as assessee in default.
- AO held the assessee in default for non-deduction of TDS and treated the non-resident company as provider of technical services which was covered under the scope and ambit of Section 9(1)(vii) of the Income Tax Act, 1961 ('the Act).
- ITAT ruled in favour of assessee. Aggrieved, Revenue filed an appeal before the HC.

##### Issue:

- Whether services provided by non-resident company are technical services and payment made by the assessee to non-resident Company falls within the ambit of FTS as contemplated u/s 9(1)(vii) of the Act?
- Whether provisions of Section 195(1) of the Act are attracted?

### FEMA

CA. Manoj Shah, CA. Atal Bhanja



#### Export Data Processing and Monitoring System (EDPMS) Module for 'Caution/De-Caution Listing of Exporters' – Review

A.P. (DIR Series) Circular No. 03 dated October 09, 2020

In connection with Para 4 of Statement on Development and Regulatory Policies issued on October 09, 2020, RBI has decided to withdraw the existing Paras 3(1)(i) and 3(1)(ii) of A.P. DIR Circular No. 74 dated May 26, 2016 on Module for 'Caution/De-Caution Listing of Exporters' in EDPMS. The said paras are withdrawn with a intent to make system more exporter friendly and equitable.

As per revised procedure, an exporter would be caution-listed by RBI based on recommendations of AD Bank concerned, depending upon the exporters track record with AD Bank and investigative agencies. The AD Bank would make recommendations in this regard to the Regional Office concerned of the Foreign Exchange Department of RBI in case the exporter has come to adverse notice

of Enforcement Directorate (ED)/Central Bureau of Investigation (CBI)/Directorate of Revenue Intelligence (DRI)/any such other law enforcement agency and/or exporter is not traceable and/or is not making sincere efforts to realize the exports proceeds.

AD Bank would also made recommendations to the Regional office of the RBI for de-caution listing an exporter as per the laid procedure.

The procedural aspects of handling shipping documents of caution-listed exporters by the AD Banks as outlined in para 3.2 of circular ibid, remain unchanged.

Master Direction 16/2015 dated January 1, 2016 is updated to reflect the above changes.

## GOODS AND SERVICES TAX

CA. Rajiv Luthia



### SYNOPSIS OF NOTIFICATIONS, CIRCULARS & LETTERS

**CBIC vide notification 66/2020-CT dated 1st September, 2020** has inserted proviso in notification 35/2020-CT dated 3rd April, 2020 to provide that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under 31(7) CGST Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31st day of October, 2020.

## CORPORATE LAWS

CA. Premal Gandhi, CA. Sumeet Doshi



- All issuers who have listed or propose to list their debt securities will have to create a "Recovery Expense Fund" vide circular no SEBI/HO/MIRSD/CRADT/CIR/P/2020/207
- Companies (Prospectus and Allotment of Securities) Amendment Rules, 2020 - Amendment in Rule 14 Vide Notification no Notification No. G.S.R. 642(E) [F. No. 1/21/2013-CL-V-Part], Dated 16-10-2020
- Procedure for opening and operating designated FCRA Account as Provided under Amended Section 17(1) of The Foreign Contribution (Regulation) Act, 2010 Vide Circular F. No. II/21022/23 (35)/2019-FCRA-III, Dated 13-10-2020

## GST

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



### Case: Mr. VIJAY BABURAO SHIRKE [2020-10-TMI -48] (MAHARASHTRA AAAR)

The assessee is a proprietorship firm, owns horses and is engaged in participation of horse races organized by the Royal Western India Turf Club (RWITC). They sought advance ruling as to whether GST is leviable on the prize money received on winning the horse race and the AAR held in affirmative holding that the activity is supply, liable to GST @ 18%.

## CO-OPERATIVE HOUSING SOCIETIES

CA. Ramesh Prabhu, CA. Sunil Nagonkar



- Maharashtra Cooperative Societies( Third Amendment) Act, 2020 has been gazetted on 12th October, 2020.
- Section 73AAA of MCS Act, 1960 has been amended to provide that if the election to the committee cannot be done due to the reasons not attributable to the fault of the committee, the existing committee shall continue till the elections are held and charge is handed over to the new committee.
- Section 73CB has been amended to state that the committee may conduct the election within 6 months of expiry of the extension of the term given by the government by special or general order.

## MAHARERA

CA. Ashwin Shah, CA. Mahadev Birla



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

#### Case law study

#### Chirag V Parekh and Ors V/s Dharti Madrid Country LLP

This article attempts to discuss the issues in respect of revocation of registration of project, completion of project and liability of the Land owner to complete the project as per provision of RERA.

## INSOLVENCY AND BANKRUPTCY CODE

CA. Pravin Navandar, CA. Mukund Mall



### NCLAT New Delhi - Judgments'

#### Ascot Realty Private Limited Vs. Ajay Kumar Agarwal, IRP of RDH Technologies Private Limited -

Even if Corporate Debtor issued guarantee in recovery proceeding for the financial debt of third party & in default the said guarantee/s have been invoked by the Financial Creditor, the Corporate Debtor is liable to pay the amount being amount of liability in respect of guarantee issued which falls in the definition of Section 5(8)(i) of IBC

## CYBER RISK AND ROLE OF INTERNAL AUDITORS

CA Shashank Sah



### Introduction

It is said that in order to solve the problem in its entirety, we need to understand the real reason behind the same. While it may be easy to identify and solve the problem appearing prima facie on the surface, but more often than not, such resolutions are temporary in nature. It is a matter of time when the problem resurfaces again.

As internal auditors, we provide critical services to organisations in identifying risk and helping to reduced/ mitigate the risk. While doing so we shall ensure that we dive deep into the problem and identify the actual reason for the problems and take appropriate measures to rectify the same.

This process of identifying the actual reasons and solving the same is commonly known as root cause analysis.



### Refresher Course on GST for Beginners



CA. Chintan Patel, RCM, CA. Anand Jakhotiya, Treasurer, WIRC, CA. Pritam Mahure, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Bimal Jain, Faculty, CA. Murtuza Kachwala, Secretary, WIRC, CA. Umesh Sharma, RCM, CA. Abhishek Dhamne, CA. Vishal Doshi, Vice Chairman, WIRC, CA. Sandeep Sachdeva, Faculty, Mr. S.K. Rahman, Joint Secretary, GST Council, Mr. Ashok Nawal, Faculty, CA. Chetan Oswal, Faculty, CA. Priti Savla, Imm. Past Chairperson, WIRC, CA. Vimal Agrawal, RCM

### Refresher Course on Interplay of GST with other Laws



CA. Manish Gadia, RCM, CA. Vishal Doshi, Vice Chairman, WIRC, CA. Pritam Mahure, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Murtuza Kachwala, Secretary, WIRC, CA. Umesh Sharma, RCM, CA. Jinit Shah, CA. Arpit Kabra, RCM, CA. Yashwant Kasar, RCM, CA. Adv. V. Raghuraman, Faculty, Adv. L. Badri Narayanan, Faculty, CA. Priti Savla, Imm. Past Chariperson, WIRC, CA. Arun Anandagiri, RCM, CA. Sunil Jhunjhunwala, CA. Hitesh Pomal, RCM, CA. Jayesh Kala, RCM, Adv. CA. Rohit Jain, Faculty, Dr. Adv. CA. Avinash Poddar, Faculty, CA. Rakesh Alshi, RCM, CA. Drushti Desai, RCM, CA. Bishan Shah, Faculty, CA. Jayesh Thakkar.

### Refresher Course on Representation Skills



CA. Drushti Desai, RCM, CA. Vishal Doshi, Vice Chairman, WIRC, CA. Chetan Karia, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Pramod Kumar, Panelist, Shri G. D. Agarwal, Panelist, CA. Yogesh Thar, Panelist, CA. Arpit Kabra, RCM

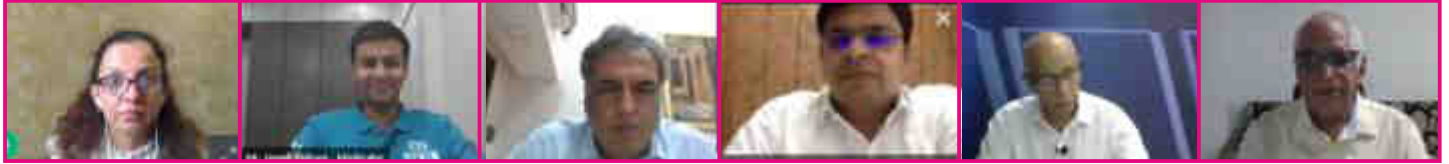




### Refresher Course on Various aspects of Capital Markets



CA. Jayesh Kala, RCM, CA. Murtuza Kachwala, Secretary, WIRC, CA. Ashish Chaturmohita, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Nitin Daga, Faculty, CA. Manish Gadia, RCM.



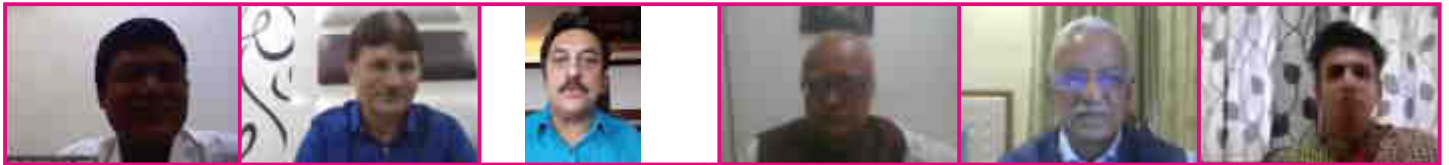
CA. Drushti Desai, RCM, Mr. Jayesh Khilani, Moderator, CA. Vikram Kotak, Panelist, Mr. Paras Bothra, Panelist, Mr. Prakash Gaba, Panelist, Mr. D.D. Sharma, Panelist



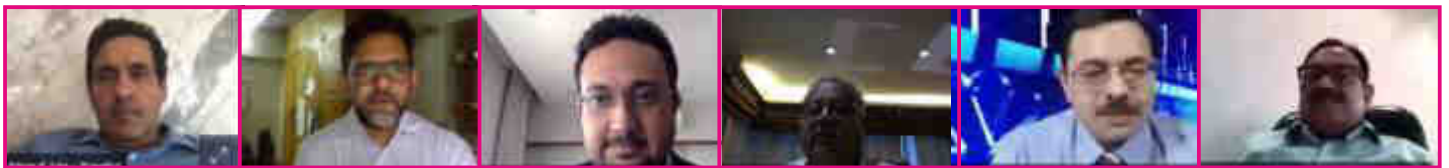
CA. Arpit Kabra, RCM, CA. Vishal Doshi, Vice Chairman, WIRC, CA. Rajiv Khatlawala, Faculty, Mr. Nooresh Merani, Faculty, CA. Anand Jakhotiya, Treasurer, CA. Madhuri Dhanak



Mr. Yatin Mota, Moderator, Mr. Amit Jain, Panelist, CA. Aman Chugh, Panelist, Mr. Alok Jain, Panelist, Mr. Sumeet Bagadia, Panelist, CA. Sanjay Bindal



CA. Vimal Agrawal, RCM, CA. Jitendra Khandol, Faculty, CA. Shankar Sharma, Panelist, CA. Kanu Doshi, Moderator, CA. Anand Rathi, Panelist, CA. Shrenik Bamb



CA. Nirmal Jain, Panelist, Mr. Kalpen Parekh, Panelist, CA. Jeemit Modi, Faculty, CA. Rakesh Jhunjunwala, Faculty, Mr. Shailendra Bhatnagar, Moderator, Panelist, CA. Rakesh Mehta, Panelist.



CA. Sunil Singhania, Panelist, CA. Ramdeo Agarwal, Panelist, CA. Madhusudan Kela, Panelist.

### Virtual CPE Meeting on Standards on Auditing - Special Areas & Review



CA. Dharmendra Malik, CA. Vishal Doshi, Vice Chairman, WIRC, CA. Veena Pillai, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Prateek Khandelwal, Faculty, CA. Hitarth Desai.

### Virtual CPE Meeting on Standards on Auditing - Assurance Engagements other than Audits



CA. Murtuza Kachwala, Secretary, WIRC, CA. Pritesh Amin, Faculty, CA. Durgesh Kabra, CCM, ICAI, CA. Lalit Bajaj, Chairman, WIRC, CA. Aleem Lilani, Faculty, CA. Vishal Doshi, Vice Chairman, WIRC.

### Virtual Workshop on Auditing ERP Environment - SAP



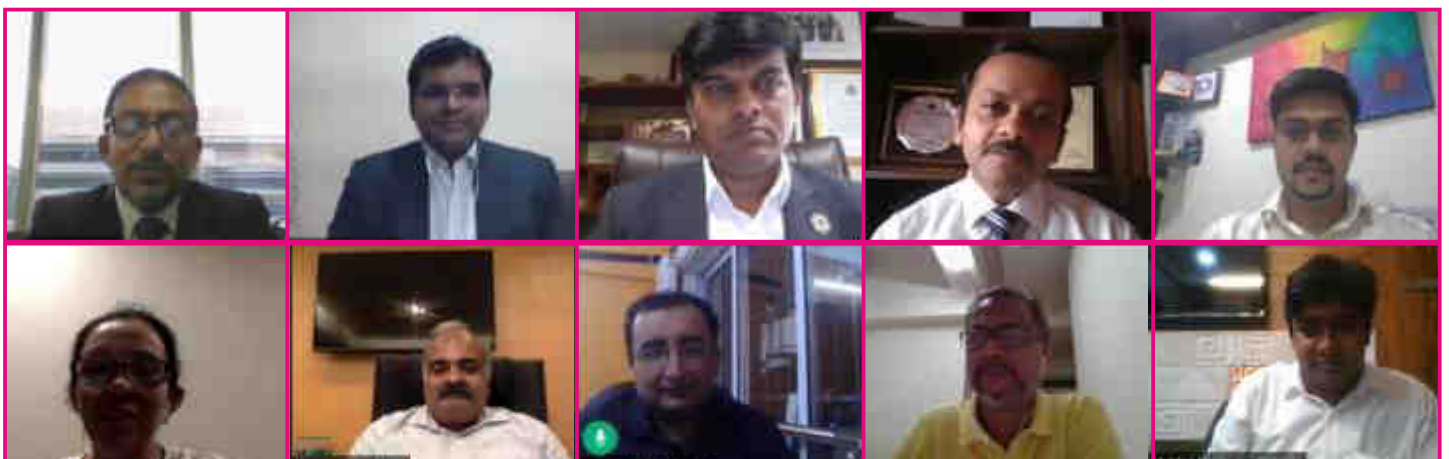
CA. Arpit Kabra, RCM, CA. Tushar Mehta, Faculty, CA. Kajal Shah, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Archana Joshi, Faculty, CA. Heta Shah, Faculty, CA. Murtuza Kachwala, Secretary, WIRC, CA. Nainesh Soni, CA. Dipen Shah, Faculty, CA. Gaurav Batra, Faculty, CA. Sai Shinde, Faculty, CA. Sagar Gandhi, Faculty, CA. Manish Vadgama, Faculty, CA. Pankaj Mundhra, Faculty.

### Virtual Workshop on G-Suite Google Workspace



Ms. Shrutika Waghmare, Faculty, CA. Lalit Bajaj, Chairman, WIRC, Mr. Sohrab A. Vakharia, Faculty, CA. Murtuza Kachwala, Secretary, WIRC

### Virtual CPE Meeting on Emerging Landscape of Valuation Profession



CA. Murtuza Kachwala, Secretary, WIRC, CA. Dhwanit Vaidya, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Mihir Gada, Faculty, CA. Arpit Kabra, RCM, CA. Drushti Desai, RCM, CA. Pratik Singhi, Panelist, CA. Aseem Mankodi, Panelist, CA. Pinkesh Billimoria, Panelist, CA. Ashish Mandowara.

### Virtual CPE Meeting on Issues & Amendments in Tax Audit



CA. Manish Gadia, RCM, CA. Manoj Pandit, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Piyush Chhajed, Faculty, CA. Malvika Mitra

### Virtual CPE Meeting on Recent Amendments in TCS and TDS provisions - 2020



CA. Pramita Rathi, CA. Murtuza Kachwala, Secretary, WIRC, CA. Avinash Rawani, Faculty, CA. Lalit Bajaj, Chairman, WIRC, CA. Dharmesh Vaiyata

### Virtual CPE Meeting on Practice Management tools for SMPs



CA. Vishal Doshi, Vice Chairman, WIRC, Ca. Prashant Kotecha, CA. Lalit Bajaj, Chairman, WIRC, CA. Jaimish Patel, Faculty, CA. Murtuza Kachwala, Secretary, WIRC, CA. Pratik Parikh, Faculty, CA. Ashok Panchariya, Faculty, CA. Darshan Dudhoria, Faculty, CA. Chandravali Thakkar, Faculty



Distributed Stationery Kit during the 150 Birthday of Mahatma Gandhiji



Interactive Meeting with Mr. Patanjali, IRS, Principal Chief Commissioner of Income Tax, Mumbai. CA. Lalit Bajaj, Chairman, WIRC, CA. Jayesh Kala, RCM, CA. Navneet Lahoti,

### Regional Council Meetings held on 27th October, 2020



CA. Lalit Bajaj, Chairman, WIRC, CA. Vishal P. Doshi, Vice Chairman, WIRC, CA. Murtuza Kachwala, Secretary, WIRC, CA. Anand Jakhotiya, Treasurer, WIRC, CA. Priti Savla, Imm. Past Chairperson, WIRC, CA. Abhijit Kelkar, CA. Arpit Kabra, CA. Arun Anandagiri, CA. Balkishan Agarwal, CA. Chintan Patel, CA. Drushti Desai, CA. Hitesh Pomal, CA. Jayesh Kala, CA. Kamlesh Saboo, CA. Manish Gadia, CA. Rakesh Alshi, CA. Shilpa Shinagare, CA. Sushrut Chitale, CA. Umesh Sharma, CA. Vikash Jain, CA. Vimal Agrawal, CA. Yashwant Kasar, Regional Council Members.

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