



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
(Set up by an Act of Parliament)



## ICAI Nashik Branch (WIRC)

Monthly Newsletter  
April 2024

HAPPY  
गुढी  
पाडव



# Managing Committee 2024-25



CA Sanjeevan Vilas Tambulwadikar  
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RCM & WICASA CHAIRMAN (WIRC)



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CA Manoj Tambe  
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WICASA CHAIRPERSON



CA Rakeshkumar Pardeshi  
IMM. PAST CHAIRPERSON



CA Sohil Shah  
PAST CHAIRPERSON

# CHAIRPERSON'S COMMUNICATION

Dear Professional Colleagues,



As we embark on the journey of the new financial year, I wanted to take a moment to extend my warmest welcome to you. Your expertise and dedication have been instrumental in guiding the nation through the financial landscapes of the past years, and I am confident that together, we will continue to achieve great success in the upcoming year. The start of a new financial year signifies not only a fresh beginning but also an opportunity to set new goals, pursue new endeavors, and overcome new challenges. With your invaluable insights and professional guidance, I am optimistic that we will navigate through any obstacles that may come our way and emerge stronger and more resilient than ever before.

Over time, our profession has gradually become not only a guardian of public interest but also a reliable advisor to government bodies, institutions, and industries. As we contemplate the future of our profession, the demands placed upon us will extend beyond the scope of audits, such as guaranteeing equitable and comprehensive growth, enhancing quality of life, creating value, and enhancing the reporting framework. Essentially, as a profession, we must continuously evolve and remain ahead of the curve, with the measure of our success being the advantages that the nation experiences. With the ICAI starting with AI Committee, the time has come that we move ahead with the technological advancement and see that with the use of newer methods of technology we progress ahead in our work.

With an array of events organized in the month of march comprising of Seminar on Audit trail, Seminar Bank Branch Audit for the members as well as students, I thank the delegates for their response and hope that the learning experience was to the core. The Women's day was celebrated with full vigour by organizing leadership and team building sessions and women cyclothon wherein more than 100 women members and students participated. The contribution of women in the current world is invaluable and we cannot achieve any success without the support and determination of the women around us.

The new WICASA Committee taking over the charge from the month of march, I wish that the efforts they will be putting throughout the year may be successful and a they have a wonderful year ahead. The students wing of the committee plays the most vital role as the future of the Profession lies in their hands.



I request all the members to encourage their students and articles to participate in the events and gain as much knowledge and experience through the WICASA activities.

The month of April is the starting of the new financial year and the month of new beginning for us professionals. With the added responsibilities as auditors, I urge the members to do their work more effectively and follow the utmost ethical practices for which our profession is known for. The coming month will also be active for the branch where we will be conducting interactive sessions on Code of ethics, ROC compliance and GST litigation practice. I urge the members to take as much benefit as possible from the branch activities and participate in large numbers. Also, the one-time scheme for CPE has been announced for the members with additional scheme added this year for 25 CPE hours. I request the members to opt for the one-time scheme actively so as to plan the CPE calendar well in advance for the year.

In today's world along with the hardwork and dedication we put in our professional work it is of utmost important that we keep also put in time towards the nature and society. With the summers approaching and many parts of the country facing water crisis, this problem may increase in the coming days. I request all the members to make minimal and optimum use of water resources and see that we as a part of our gratitude towards the nature, give back as much as possible with helping those in crisis. A drop of water saved today by each one of us can help our future generations in survival.

As we step into this new chapter, let us approach it with a positive attitude and unwavering determination. As the saying goes, "A positive attitude can really make dreams come true," and I have full faith that with your expertise and positivity, we will turn our dreams into reality.

Once again, welcome to the new financial year 2024-2025! I look forward to another year of fruitful collaboration and shared success.

CA. Sanjeevan V. Tambulwadikar  
Chairperson  
ICAI Nashik (WIRC)

# ICAI UPDATES

## **Online Panel Of Experts For Addressing Bank Branch Audit Related Queries**

The bank audit season is around the corner and the Reserve Bank of India (RBI) has made several significant announcements requiring the attention of Statutory Branch Auditors (SBAs). These include revised guidelines on Basel III capital regulations, prudential norms for income recognition, asset classification, and provisioning pertaining to advances, as well as master directions on external commercial borrowings, trade credits and structured obligations, Cash Reserve Ratio (CRR) and Statutory Liquidity Ratio (SLR), transfer of loan exposures, and presentation & disclosures of financial statements of banks.

The Auditing and Assurance Standards Board (AASB) of the Institute of Chartered Accountants of India (ICAI) has issued 2024 Edition of the Guidance Note on Audit of Banks to guide the members w.r.t. the aforementioned developments. The Guidance Note has been updated to reflect recent pronouncements by ICAI relevant to bank audits and any amendments/changes in applicable laws or regulations.

With a view to support the members for fast resolution of such queries, AASB is pleased to announce an Online Panel of Experts for addressing Bank Branch Audit related queries for financial year 2023-24. The Panel will address queries from 1st April 2024 till 30th April 2024.

The queries are to be sent at email address: [bankauditfaq@icai.in](mailto:bankauditfaq@icai.in)

### Panel Convenors

CA. (Dr.) Sanjeev Kumar Singhal, Chairman, AASB and CA. Vishal Doshi, Vice Chairman, AASB

The members are specifically informed that the views expressed by the experts of the Panel would be their personal views and not necessarily the views of the AASB or the ICAI. AASB, ICAI or the experts of the Panel, do not accept any responsibility for actions taken by the querists based on such advice. Further, these views are not to be used as evidence in any non-judicial/ quasi-judicial/ judicial proceeding before any authority.

# ICAI UPDATES

To enable us to serve you better, you are also advised to:

- Be brief but provide full information and facts.
- Not to mention the name of the Bank or Branch or the name of the Borrower or Deposit or to avoid problem of violation of client confidentiality requirements under the ICAI's Code of Ethics.
- Avoid rejoinders.
- Not to send the same query twice.
- Draft the report on your own.
- Use own judgment.

## Revised Applicability of Peer Review Mandate (Phase II & III)

Considering the requests from Practice Units, the Council decided that the applicability of the Peer Review Mandate for the Practice Units covered under Phase II and III is extended as under:-

SR.NO	Category of firms covered for Mandatory Peer Review	Date from which Peer Review is MandatoryPeer Review
1.	<p>Practice Units which propose to undertake Statutory Audit of unlisted public companies having paid-up capital of not less than rupees five hundred crores or having annual turnover of not less than rupees one thousand crores or having, in aggregate, outstanding loans, debentures and deposits of not less than rupees five hundred crores as on the 31st March of immediately preceding financial year: For these Practice Units, there is a pre-requisite of having Peer Review Certificate.</p> <p>OR</p> <p>Practice Units rendering attestation services and having 5 or more partners: For these Practice Units, there is a prerequisite of having Peer Review Certificate before accepting any Statutory audit.</p>	01.07.2024 (Grace period allowed upto 30.06.2024)
2.	<p>Practice Units which propose to undertake the Statutory Audit of entities which have raised funds from public or banks or financial institutions of over Fifty Crores rupees during the period under review or of any body corporate including trusts which are covered under public interest entities: For these Practice Units, there is a pre-requisite of having Peer Review Certificate.</p> <p>OR</p> <p>Practice Units rendering attestation services and having 4 or more partners: For these Practice Units, there is a prerequisite of having Peer Review Certificate before accepting any Statutory audit.</p>	01.07.2024 (Grace period allowed upto 30.06.2024)

# INCOME TAX UPDATES

Contributed by Newsletter Team

## Section 43B(h) of The Income Tax Act (MSME)

The Hon'ble Finance Minister Smt. Nirmala Sitharaman has announced various measures for MSME. To assure on-time payments, the stated clause would have been inserted as a Socio-Economic Welfare Measure and has been realized through the Micro and small companies. Section 43B of the Act furnishes for specific deductions to be permitted on real payments only rather than on an accrual basis. Sec 43B of the Income Tax Act of 1961 is proposed to be amended in 13 clauses of the Finance Bill 2023 to disallow a deduction for transactions with Micro and Small Enterprises where timely payments are not made that is, a new addition to disallowance has been introduced and it is made being vide Sec-43B(h) to disallow expenditures which are supplied or procured from a Micro or Small Enterprises and are not paid within the time limit prescribed U/s 15 of MSME Development Act (MSMED) 2006.

It is necessary first to read the provisions of section 43B(h) and said section is reproduced herein below.

S. 43B. Certain deductions to be only on actual payment — Notwithstanding anything contained in any other provision of this Act, a deduction otherwise allowable under this Act in respect of—

(h) any sum payable by the assessee to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) shall be allowed (irrespective of the previous year in which the liability to pay such sum was incurred by the assessee according to the method of accounting regularly employed by him) only in computing the income referred to in section 28 of that previous year in which such sum is actually paid by him.

It is to be noted that this sub section starts with words Notwithstanding anything contained in any other provisions of this Act, hence this is non-obstante clause and it overrides other provisions of law.

These amendments will take effect from 1st April 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years. This is applicable to the all assesses whether under tax audit or not. Disallowance u/s. 43B of the Act will be attracted in case the supplier is either Micro Enterprise or Small Enterprise.

# INCOME TAX UPDATES

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Disallowance u/s. 43B of the Act will not be attracted if the supplier is Medium Enterprise. Now let us understand the Definitions of Micro, Small & Medium Enterprises as per MSMED Act.

<b>Composite Criteria</b>	<b>Investment in Plant &amp; Machinery or Equipment</b>	<b>Turnover</b>
Micro	Does not exceed 1 crore rupees	Does not exceed 5 crore rupees
Micro	Above 1 crore rupees but does not exceed 10 crore rupees	Above 5 crore rupees but does not exceed 50 crore rupees
Micro	Above 10 crore rupees but does not exceed 50 crore rupees	Above 50 crore rupees but does not exceed 250 crore rupee

The above definition is for both Manufacturing Enterprises and Enterprises rendering Services. Sec-15 of MSME Development Act, 2006 is reproduced below:

“Where any supplier, supplies any goods or renders any services to any buyer, the buyer shall make payment therefor on or before the date agreed upon between him and the supplier in writing or, where there is no agreement on this behalf, before the appointed day”, Where Appointed day means the day following immediately after the expiry of the period of fifteen days from the day of acceptance or the day of deemed acceptance of any goods or any services by a buyer from a supplier.”

Therefore, if a buyer is entering into an agreement with an MSME supplier, the due date of payment cannot exceed 45 days from the date of actual delivery of goods or rendering of services as the case may be. Where there is no written agreement, the due date will be the 16th day of actual delivery. Provided that in no case the period agreed upon between the supplier and the buyer in writing shall exceed 45 days from the day of acceptance or the day of deemed acceptance. Thus, Section 15 of the MSMED Act mandates payment to MSMEs within a period of 45 days in case there is a written agreement and 15 days in other cases.

It further provides that delayed payments would attract compound interest at three times the bank rate notified by the RBI. It is also pertinent to note that section 24 of the MSMED Act contains an overriding provision over all other Acts for the time being in force.

# INCOME TAX UPDATES

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**It can be summarised that:**

1) Assesses the need to make payments on a timely basis in order to get a deduction within the same financial year. This will be very beneficial for MSME's development & promotion.

2) There will be now additional responsibility on Income Tax Auditors to respectfully check Trade creditors outstanding as of 31st March for allowing expense with respect to the MSMED

Act 2006 & Income Tax Act 1961.

3) Non-Compliance with these changes will lead to huge taxes on the concerned Assesses, Proper accounting & other various mechanisms are required to adhere to these amendments on a timely basis

4) Clause 10 of the Tax Audit report says Tax Auditor is to report the amount of interest inadmissible u/s 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED, Act 2006). As per the said section, any interest for delayed payment to Micro, Small, and Medium Enterprises is not allowed as a deductible expenditure while computing the income of the Assesses under the Income Tax Act, 1961.

5) Any outstanding payment to MSME at end of the year needs disclosure in financials along with interest due.

## **Time limit for verification of return of income after uploading**

Notification No. 2 of 2024, issued by the Central Board of Direct Taxes (CBDT), addresses the time limit for verification of Income Tax Returns (ITRs) after uploading. This notification provides clarity on the consequences of late verification and outlines the prescribed procedure for ITR-V submission.

Detailed Analysis:

1. Rule 14 of Centralised Processing of Returns Scheme: The notification is issued in accordance with Rule 14 of the Centralised Processing of Returns Scheme, 2011. It aims to regulate the verification process for ITRs uploaded electronically.

2. Clarifications on Verification Time Limit: If the return of income is uploaded and e-verification or ITR-V is submitted within 30 days, the date of uploading is considered the date of furnishing the return. However, if verification is submitted after 30 days, the date of verification submission is considered as the date of furnishing, leading to consequences of late filing.

# INCOME TAX UPDATES

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Conclusion: Notification No. 2 of 2024 provides essential guidelines for the verification of Income Tax Returns, emphasizing timely compliance and adherence to prescribed procedures. Assesseees are urged to ensure prompt e-verification or ITR-V submission within the stipulated 30-day period to avoid the consequences of late filing. By understanding and complying with the provisions outlined in the notification, taxpayers can contribute to a smoother and more efficient income tax filing process.

## Changes in ITR form V and Acknowledgement for A.Y 2024 25

Changes in ITR form V and Acknowledgement for A.Y 2024 25 as per the amendments in the provisions of the Income tax Act, 1961 and In the Income tax Rules, 1962 in consequence of the Finance Act, 2023 Introduction: The Ministry of Finance, through Notification No. 37/2024, has introduced significant amendments to the Income-tax Rules, 1962, impacting the ITR Form V and Acknowledgement for Assessment Year 2024-25. These changes, in line with the provisions of the Income Tax Act, 1961, necessitate a closer examination of the filing process and its implications.

### 1. Amendments Overview:

The Income-tax (Fifth Amendment) Rules, 2024, bring forth alterations primarily affecting the ITR Form V and Acknowledgement process. These amendments aim to streamline and enhance the efficiency of the income tax filing system for the assessment year 2024-25.

### 2. Changes in ITR Form V:

The revised Form ITR-V now aligns with the updated requirements and procedures outlined by the Income Tax Act, 1961. Taxpayers must carefully fill out this form, ensuring accuracy and compliance with the specified guidelines. Notable modifications include sections for verification, source IP address, and system-generated barcode/QR code for enhanced authentication and processing.

### 3. Revised Acknowledgement Format:

The new format for the Indian Income Tax Return Acknowledgement incorporates changes corresponding to the amended rules. Detailed sections covering taxable income, tax details, accreted income, and verification specifics provide a comprehensive overview of the filed return.

# INCOME TAX UPDATES

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## 4. Filing Instructions:

Taxpayers are provided with clear instructions regarding the submission and verification process. Options for electronic verification using Aadhaar OTP, e-Filing account login, or EVC generated through bank accounts are emphasized. Additionally, guidelines for submitting physical copies of Form ITR-V via Speed Post to the Centralized Processing Centre are outlined.

The amendments introduced in ITR Form V and Acknowledgement for A.Y 2024-25 signify the government's continuous efforts to modernize and streamline the income tax filing process. It is imperative for taxpayers to familiarize themselves with these changes to ensure seamless compliance and avoid any penalties or discrepancies. By understanding the revised procedures and adhering to the provided instructions, taxpayers can navigate the filing process effectively, contributing to a more efficient and transparent tax ecosystem.



# GST UPDATES

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## Checklist to be followed in March 2024 for the GST Compliances

Checklist FOR FY 2023-2024:

### Activities Pertaining to Inward Supplies

Activity	Particulars	Actions to be taken
Reconciliation of Input Tax Credit	Final year-end reconciliation between ITC availed during the year and credit reversed in 'Table 4(B)(2) i.e. Others' of GSTR-3B and credit reflecting in GSTR-2B (net of credit notes)	Consolidate unreconciled ITC for necessary action
Communication with Vendors	Coordinate with vendors regarding supplies not reflecting in the GSTR-2B	Seeking confirmation from Vendors on timely basis
Reversal of ITC for Exempt Income	Re-calculate and adjust ITC reversals for exempt incomes, as per Rule 42 & 43 of CGST Rules. Consequently, report the same in GSTR-3B return.	Account the short/excess ITC reversal, if any
Verification of Creditors Aging Report	Review creditors aging report to identify invoices with overdue payments exceeding 180 days. Reverse ITC for such supplies from such vendors in Table 4B and reclaim in the subsequent returns.	Reverse now & reclaim in subsequent year.
Identification and Treatment of Ineligible ITC	Identify ineligible ITC recorded in books and determine whether to expense off or capitalize it.  If any ineligible credit is being availed/utilized, reverse ITC with interest of @24%. Further, ensure accurate declaration of ineligible ITC in Table 4B(1) of GSTR 3B.	The said ineligible ITC to be reversed along with interest,

# GST UPDATES

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Activity	Particulars	Actions to be taken
Verification of RCM transactions	Verify transactions on which GST is paid under reverse charge and corresponding credit has been availed. Validate whether time of supply provisions have been duly followed before claiming ITC. Verify whether self-invoices have been issued.	Validate whether ITC pertaining to RCM transaction have been correctly depicted in GSTR-3B.
Reverse Charge Mechanism Supplies	Verify all expenses subject to Reverse Charge Mechanism (RCM), such as director sitting fees and legal expenses, and reconcile them with the RCM liability discharged in GSTR-3B. Any variance should be paid along with applicable interest as per time of supply provisions.  Expenditures in foreign currency as per financial records, import details and amount reported in GST returns shall be reconciled	Validate transactions on which GST is liable to paid under RCM
Validation of ITC balance	Reconciliation of ITC balances as per electronic credit ledger and balances appearing in books of accounts.	

# GST UPDATES

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## Activities pertaining to outward supplies

Activity	Particulars	Actions to be taken
Reconciliation w.r.t outward supplies	Reconciliation of Turnover, Tax amount, Credit Notes and Debit Notes reported in GSTR1/GSTR-3B with books of Accounts	In case of any discrepancy the same needs to be identified.
Review of HSN summary	Validate the HSN summary pertaining to outward supplies depicted in GSTR-1	
	Credit/Notes, Amendments pertaining to the outward supplies made during FY 2023-24 and reported in April'24 to Oct'24 are captured appropriately in GSTR-9& GSTR-9C of FY 2023-24	Must be done till 30th November,2024.
	In case of exempt supplies, whether bill of supply has been issued and reported in the GST Returns. In case of export of goods, reconcile the shipping bill details with GSTR-1.	Reconciliation of shipping bill details is critical for claiming there fund of unutilized ITC/ GST paid on export.
E-invoicing	In case of compulsory generation of e-invoices, check & reconcile whether all the tax invoices for B2B supplies have been duly reported on the dedicated e-invoice portal and IRN generated with QR code. If not, then kindly report the same on the e-invoice portal and take the necessary action in the subsequent month's GSTR 1 provided the period of 30 days from date of invoice has not lapsed	The said ineligible ITC to be reversed along with interest,

# GLIMPSES OF PAST EVENTS



Women's Day Celebration -  
Women Cyclothon



Womens Day Celebration

# GLIMPSES OF PAST EVENTS



Seminar on Audit Trail

# GLIMPSES OF PAST EVENTS



Seminar on Bank Branch Audit

# GLIMPSES OF PAST EVENTS



New WICASA Committee for year 2024-25



Felicitation of Retiring WICASA Committee 2023-24

# GLIMPSES OF PAST EVENTS



Seminar on Bank Branch Audit For Students

# GLIMPSES OF PAST EVENTS



Lokmat Media Industrial Visit



Jahagirdar Foods Industrial Visit

# MEDIA GALLERY



नाशिक : सीए इन्स्टिट्यूटच्या नाशिक शाखेतर्फे आयोजित कार्यशाळेसंगी उपस्थित मान्यवरांसह स्थानिक शाखा पदाधिकारी.

## 'बँक ब्रँच ऑडिट' विषयी कार्यशाळेतून मार्गदर्शन

विशेष अभ्यास गट स्थापन करण्याची सूचना

नाशिक, ता. २३ : सीए इन्स्टिट्यूट नाशिक शाखेतर्फे नुकताच 'बँक ब्रँच ऑडिट' या विषयावर एकदिवसीय कार्यशाळेचे आयोजन करण्यात आले होते. असोका मार्गावरील सीए इन्स्टिट्यूटच्या नाशिक शाखेच्या आयसीएआय भवन येथे झालेल्या या कार्यशाळेतून उपस्थितांना मार्गदर्शन करण्यात आले.

कार्यशाळेदरम्यान आरबीआयला लेखापरीक्षकांकडून असलेल्या अपेक्षा आणि लेखापरीक्षना संदर्भातील विशेष महत्त्वाच्या बाबी यांबद्दल मार्गदर्शन केले. पश्चिम विभागीय विद्यार्थी संघटनेचे अध्यक्ष सीए पियूष चांडक यांनी लेखापरीक्षण व सध्याच्या आर्थिक वर्षातील पश्चिम विभागाच्या उपक्रमविषयी माहिती दिली. लेखापरीक्षकांचा विशेष अभ्यासगट स्थापन करण्याचे

त्यांनी सुचवले. कार्यशाळेत बँक ब्रँच ऑडिट क्षेत्रातील तज्ञ सीए निरंजन जोशी, सीए हितेश पोमल, सीए पंकज तिघारी यांनी अनुक्रमे विस्तृत स्वरूपाचे लेखापरीक्षण अहवाल आणि लेखापरीक्षणाची गुणवत्ता व कर्ज वर्गवारी, तसेच लेखापरीक्षकाची असलेली जबाबदारी या विषयावर मार्गदर्शन केले.

कार्यशाळा आयोजनामागील भूमिकेबद्दल नाशिक शाखेचे अध्यक्ष सीए संजीवन तांबूळवाडीकर यांनी माहिती दिली. नाशिक शाखेचे उपाध्यक्ष सीए जितेंद्र फाफ्ट यांनी सूत्रसंचालन मानले. कार्यक्रमासाठी नाशिक शाखेचे कार्यकारी सचिव सीए अभिजित मोदी, खजिनदार सीए मनोज तांबे, विद्यार्थी शाखेचे अध्यक्ष सीए विशाल वाणी, माजी अध्यक्ष सीए राकेश परदेशी, सीए सोहिल शाह यांनी परिश्रम घेतले.



## सीए इन्स्टिट्यूटमध्ये महिला दिन उत्साहात

नाशिक : प्रतिनिधी

दि इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट्स ऑफ इंडिया नाशिक शाखे वरिष्ठ जागतिक महिला दिन आयोजित करण्यात आला. शाखाकाठी अखिल ब्राह्मण संघाशी संस्था बॉईज टाऊन रोड, पी अँड टी कॉलनी, नाशिक, येथे चार्टर्ड अकाउंटंट ऑफ इंडिया आणि विशालवाणी यांच्यासह कार्यक्रम घेण्यात आला.

या कार्यक्रमात डॉ. मिताली केकराव यांचातर्फे 'डोळे लतांगी आणि डॉक्टर अंकिता सोहिल शाह दंत उपचारांनी मोचन शिबिर

आयोजित करण्यात आले. तसेच ०८ मार्च २०२४ रोजी सकाळी ६ वाजता नाशिक तारवब्रीद पारटेशनसोबत संयुक्तपणे वूमन सायक्लोथॉन अर्सेल कान्हेरे मैदान (गोल्फ क्लब) येथे आयोजित करण्यात आले या कार्यक्रमासाठी सुमारे १०० ते १२० महिला उपस्थित होत्या. वंथली करंडे आणि पहाडी महाचार्या प्रमुख पाहुणे म्हणून उपस्थित होते. सोनाली पिपूष चांडक कार्यक्रमाचे स्पन्सर होते. नाशिक सीए शाखेचे अध्यक्ष संजीवन तांबूळवाडीकर यांनी महिला दिननिमित्त सर्वांना शुभेच्छा दिल्या.

श्रीमती वंथली करंडे आणि श्रीमती पहाडी महाचार्या यांनी महिला सक्तीकरण, अनुभवाची देवाणघेवाण आणि स्वयंसेवकतेसोबत शाखा देवताप्रीत्यक्ष घोरवांस लक्ष्मी अन्नासुर्य यांचेने कोलकाता मंडळपणे केले. कार्यक्रमासाठी अध्यक्ष संजीवन तांबूळवाडीकर, उपाध्यक्ष जितेंद्र फाफ्ट, सचिव अभिजित मोदी, खजिनदार मनोज तांबे, विद्यार्थी शाखेचे अध्यक्ष विशाल वाणी, तारवब्रीद माजी अध्यक्ष राकेश परदेशी आणि माजी अध्यक्ष सोहिल शाह यांनी परिश्रम घेतले.

## सीए इन्स्टिट्यूट, नाशिक शाखा

नाशिक । दि इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट्स ऑफ इंडिया नाशिक शाखे तर्फे जागतिक महिला दिन आयोजित करण्यात आला. अखिल ब्राह्मण मध्यवर्ती संस्था बॉईज टाऊन रोड, पी अँड टी कॉलनी, नाशिक, येथे चार्टर्ड अकाउंटंट महिला आणि विद्यार्थ्यांसाठी कार्यक्रम घेण्यात आला. कार्यक्रमात डॉ. मिताली केकराव यांच्यातर्फे 'डोळे तपासणी आणि डॉ. अंकिता सोहिल शाह यांनी दंत तपासणी शिबिर आयोजित केले. तसेच सकाळी नाशिक सायकलिस्ट फाउंडेशनसोबत संयुक्तपणे वूमन सायक्लोथॉन अर्सेल कान्हेरे मैदान (गोल्फ क्लब) येथे आयोजित करण्यात आले. कार्यक्रमास १२० महिला उपस्थित होत्या. यावेळी वंथली करंडे आणि पहाडी महाचार्या प्रमुख पाहुणे म्हणून उपस्थित होते. सीए. सोनाली पिपूष चांडक व्यक्त्या होत्या. नाशिक सीए शाखेचे अध्यक्ष सीए संजीवन तांबूळवाडीकर यांनी महिला दिनानिमित्त सर्वांना शुभेच्छा दिल्या. वंथली करंडे आणि पहाडी मायाचार्या यांनी महिला सबलीकरणावर मार्गदर्शन केले. कार्यक्रमाचे आयोजन अध्यक्ष सीए संजीवन तांबूळवाडीकर, उपाध्यक्ष सीए जितेंद्र फाफ्ट, सचिव सीए अभिजित मोदी, खजिनदार सीए मनोज तांबे, विद्यार्थी शाखेचे अध्यक्ष सीए विशाल वाणी, माजी अध्यक्ष सीए राकेश परदेशी, माजी अध्यक्ष सीए सोहिल शाह यांनी केले.

# देशदूत

## नारीशक्तीचा जागर...

शहर परिसरात महिलादिनानिमित्त सत्कार, रॅली,



शहर परिसरात सत्कार

सीए इन्स्टिट्यूट, नाशिक शाखा

अवकाशी वंथलीकर महिला महाचार्यांचा रोल



## कोलकाता येथील ओरिएंटेशनमध्ये सीए शाखेच्या पदाधिकाऱ्यांचा सहभाग

नाशिक : प्रतिनिधी

कोलकाता येथे झालेल्या अखिल भारतीय व्यवस्थापन सर्वमंडळाचे बैठकीत शाखाध्यक्ष संजीवन तांबूळवाडीकर यांच्या नेतृत्वाखाली उपाध्यक्ष जितेंद्र फाफ्ट, सचिव सीए अभिजित मोदी, खजिनदार सीए मनोज तांबे, विद्यार्थी शाखा अध्यक्ष सीए विशाल वाणी, समिती सदस्य सीए सोहिल शाह, सीए

राकेश परदेशी सहभागी झाले होते. अध्यक्ष संजीवन तांबूळवाडीकर यांनी सांगितले की, अखिल भारतीय सीए संस्थेचे अध्यक्ष रणजित अग्रवाल, उपाध्यक्ष सीएएस नंदा, सर्व केंद्रीय परिषद सदस्य व पश्चिम विभागीय अध्यक्ष सीए अंकिता राठी तसेच पश्चिम विभागीय विद्यार्थी शाखेचे अध्यक्ष पियूष चांडक या बैठकीत उपस्थित होते.

# MEDIA GALLERY

## देशदूत

### 'सीए' नी संधी ओळखाव्यात

राष्ट्रीय ओरिएंटेशनमध्ये अग्रवाल यांचे आवाहन



नाशिक । सीएला आपले ज्ञान तांत्रिकदृष्ट्या बळकट करून घेण्याच्या अग्रवालनासाठी तयार राहावे लागेल. 'सीए'नी पारंपारिक कामातून बाहेर पडून तंत्रज्ञानाने देवात आणि जगात आलेल्या संधी समजून घेऊन आपले काम करावे, असे आवाहन अखिल भारतीय सीए असोसिएशनचे अध्यक्ष सीए रमजित अग्रवाल यांनी केले.

कॅम्ब्रिज येथे सीए असोसिएशनच्या अखिल भारतीय व्यावस्थापन समितीची बैठक झाली. त्याप्रसंगी अग्रवाल यांनी बोलले होते. बँकनीसाठी नाशिक शाखा अध्यक्ष सीए संजीवन तांबूलवाडीकर यांच्या नेतृत्वाखाली उपाध्यक्ष जितेंद्र फाफट, सचिव सीए अभिजित मोदी, खजिनदार सीए मनोज तांबे, विद्यार्थी शाखा अध्यक्ष सीए विशाल वाणी, समिती सदस्य सीए सोहिल शाह, सीए राकेश परदेशी या पदाधिकार्यांनी घेलेले सहभाग नोंदवला.

अध्यक्ष सीए संजीवन तांबूलवाडीकर, उपाध्यक्ष सीए सी.एस. मंद, सर्व केंद्रीय पौरुष सदस्य व पश्चिम विभागीय अध्यक्ष सीए अंकित राठी, पश्चिम विभागीय विद्यार्थी शाखेचे अध्यक्ष सीए पीयूष चांडक यांनीही आपापची मते मांडली.

बँकनीतील सदस्यांना त्यांच्या व्यावसायिक जीवनात होणाऱ्या बदलांची माहिती देण्यात आली. शाखा स्तरावर व्यावसायिक सभासदचे ज्ञान कसे वाढवावे, शाखेतील सीए विद्यार्थ्यांना प्रशिक्षण व शिक्षणाच्या सुविधा कशा उपलब्ध करून देता येतील याबाबत चर्चा करण्यात आली.

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### आयसीएआयच्या नाशिक शाखेतर्फे कार्यशाळा

नाशिक : प्रतिनिधी

सीए इन्स्टिट्यूट नाशिक शाखेच्या आयसीएआय

भवन, येथे शुक्रवारी दिनांक २२ रोजी ऑडिट लेखापरीक्षण या विषयावर एकदिवसीय कार्यशाळेचे आयोजन करण्यात आले आहे. कार्यशाळेत प्रथम

सत्रात मुंबईचे तज्ज्ञ निरंजन जोशी हे वैधानिक लेख परीक्षणाचे नियोजन, ऑडिट प्लॅनिंग आणि डॉक्युमेंटेशन या विषयी मार्गदर्शन करणार आहे. दुसऱ्या व तिसऱ्या सत्रात अहमदाबाद चे तज्ज्ञ हितेश पोमल हे आगाऊ अहवालाचे ऑडिट या विषयी मार्गदर्शन करणार आहे. तिसऱ्या व शेवटच्या सत्रात मुंबईचे तज्ज्ञ सीए पंकज तिवारी हे अनुत्पादित मालमत्तेचे (एनपीए) ऑडिटविषयी मार्गदर्शन करणार आहे. या कार्यशाळेस उपस्थित राहावे असे आवाहन नाशिक शाखेचे अध्यक्ष सीए संजीवन तांबूलवाडीकर आणि पश्चिम विभागीय विद्यार्थी संघटनेचे अध्यक्ष सीए पियूष चांडक यांनी केले आहे. या कार्यक्रमाचे आयोजन नाशिक शाखेचे अध्यक्ष संजीवन तांबूलवाडीकर, उपाध्यक्ष जितेंद्र फाफट, सचिव अभिजित मोदी, खजिनदार सीए मनोज तांबे, विद्यार्थी शाखेचे अध्यक्ष सीए विशाल वाणी, तात्काळ माजी अध्यक्ष राकेश परदेशी आणि माजी अध्यक्ष सीए सोहिल शाह, असे सर्व पदाधिकारी मिळून करणार आहेत.

### वूमन सायक्लोथॉनला प्रतिसाद

नाशिक सायकलिस्ट फाउंडेशन व इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट ऑफ इंडिया यांच्यातर्फे 'वूमन्स सायक्लोथॉन २०२४' झाला. यात ११० महिलांनी सहभाग घेतला. अनंत कानेरे मैदानावरून छाय्या बैजल यांच्या हस्ते ही सायक्लोथॉन निघाली. महिलांसाठी सायकल प्रशिक्षण शिबिर झाले होते. यात ६५ महिलांनी सहभाग घेतला. मायको सर्कल, हॉटेल ग्रीन व्ह्यू सिग्नल, कॅनडा कॉर्नर, कॉलेजरोड, भोसला सर्कल, जेहान सर्कल, जुना गंगापूर नाका, जुनी पंडित कॉलनी व अनंत कानेरे मैदान असा रॅलीचा मार्ग होता. यावेळी महापालिका सेवा विभाग अतिरिक्त आयुक्त स्मिता झगडे, फाउंडेशनचे संस्थापक हरीश बैजल यांच्यासह पदाधिकारी उपस्थित होते.

## 'बँक ब्रँच ऑडिट' विषयावर सीए इन्स्टिट्यूटची कार्यशाळा

प्रतिनिधी | नाशिक

सीए इन्स्टिट्यूट नाशिक शाखेच्या वतीने शुक्रवारी (दि. २२) सीए इन्स्टिट्यूट नाशिक शाखेच्या आयसीएआय भवन, येथे 'बँक ब्रँच ऑडिट'विषयी एकदिवसीय कार्यशाळेचे पार पडली.

कार्यशाळेत त्यांनी आरबीआयला लेखापरीक्षकाकडून असलेल्या अपेक्षा आणि

लेखापरीक्षकांसंदर्भातील विशेष महत्त्वाच्या बाबी याबद्दल त्यांनी मार्गदर्शन केले.

या कार्यशाळेत 'बँक ब्रँच ऑडिट' क्षेत्रातील तज्ज्ञ सीए निरंजन जोशी, सीए हितेश पोमल, सीए पंकज तिवारी यांनी अनुक्रमे विस्तृत स्वरूपाचे लेखापरीक्षण अहवाल आणि लेखापरीक्षणाची गुणवत्ता व कर्ज वर्गवारी, तसेच लेखापरीक्षकाची असलेली जबाबदारी यावर मार्गदर्शन केले. कार्यशाळेत त्यांनी

आरबीआयला लेखापरीक्षकाकडून असलेल्या अपेक्षा आणि लेखापरीक्षकांसंदर्भात विशेष महत्त्वाच्या बाबींबद्दल मार्गदर्शन केले.

पश्चिम विभागीय विद्यार्थी संघटनेचे अध्यक्ष सीए पीयूष चांडक यांनी लेखापरीक्षण व चालू वर्षातील पश्चिम विभागाच्या उपक्रमांविषयी माहिती दिली. तसेच लेखापरीक्षकांचा विशेष अभ्यासगट स्थापन करण्याचे त्यांनी या वेळी सूचवले.