

MONTHLY NEWSLETTER

ICAI NASHIK BRANCH (WIRC)

Insights. Updates. Opportunities — For CAs, By CAs.



JULY 2025

nskicai

nashik@icai.org



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CHAIRMAN'S COMMUNICATIONS

"Trust is the spark that lights the way to success, built with every honest action."

Dear Amazing Members, Students, and Friends,

Happy 77th CA Day! On July 1, 2025, we celebrated 76 glorious years of our profession, and I'm beyond excited to share this moment with you as the Chairman of the Nashik Branch.

Let's take a second to feel proud of our journey and get fired up for the incredible future we're building together!

As Chartered Accountants, we're not just working with numbers—we're making dreams come true! We help businesses soar, guide industries forward, and power India's rise to becoming the world's third-largest economy. Every audit, every tax plan, every piece of advice we give is a step toward a stronger, brighter Bharat. You are the heartbeat of this transformation, and together, we're unstoppable!

The world is moving fast, and we're right there leading the charge! Tools like artificial intelligence and data analytics are game-changers, and the ICAI's AI Committee is helping us stay ahead. Let's grab these opportunities, learn new skills, and show the world what Nashik CAs can do!

"Integrity is our superpower—it's doing what's right, even when it's tough."

This June, our Nashik Branch was buzzing with energy! We kicked off with the Capital Market Conclave, where top speakers shared game-changing insights.

Our week-long International Yoga Day celebration brought us together for health and happiness. The International MSME Day with SIDBI was a massive success, and the CA Rainthon had over 300 of you—our biggest ever!



MANAGING COMMITTEE

- **CA Jitendra Phafat**
Chairman
- **CA Abhijit Modi**
Vice Chairman
- **CA Manoj Tambe**
Secretary
- **CA Vishal Wani**
Treasurer
- **CA Dilip Borse**
WICASA Chairman
- **CA Rohan Kulkarni**
CO WICASA Member
- **CA Shubham Mundada**
Managing Committee Member
- **CA Piyush Chandak**
Vice Chairman (WIRC)

EDITORIAL COMMITTEE

- **CA Jitendra Phafat**
- **CA Abhijit Modi**
- **CA Sanjeevan Tambulwadikar**
Immediate Past Chairman

DESIGNED BY

- **Ms. Riya Agrawal**
CA Finalist

The Box Cricket Tournament was a total blast, uniting us in fun and teamwork. And let's not forget our AI Certificate Course, empowering till date 350 members to master future-ready tools. Your passion makes these events legendary—thank you for showing up with such fire!

As we celebrate 76 years of ICAI, let's keep giving back to our community. This month, we're launching a blood donation drive, a tree plantation campaign, and a special World Youth Skills Day event to inspire our youth. Plus, we've got exciting two days seminars on New Avenues for CAs. Jump in, learn, and shine—these are your moments to grow!

To our students—you're our future rockstars! A huge shoutout to the WICASA Committee of 2025 for making every event, from Yoga Day to the Cricket Tournament and Rainthon, a grand success. Your full-day seminar on IT Returns, GST Returns, and Financial Planning was a hit! Keep soaking up every workshop and event—they're your stepping stones to becoming world-class CAs. And to all our students awaiting results, you've got this—best of luck!

Let's live by ICAI's motto, "Ya Aeshu Supteshu Jagruti"—staying sharp, true, and always ready to make a difference. Together, we'll turn India's dream of a Viksit Bharat into reality. Let's seize every chance, work with honesty, and lift each other to new heights.

Here's to an epic 77th CA Day and a year packed with success, unity, and joy! Let's make it happen, Nashik!

With warm regards and great expectations,

CA Jitendra Phafat

Chairperson

ICAI NASHIK BRANCH (WIRC)

EDITORIAL COMMUNICATIONS

Namaste Readers,

Warm greetings to all!

As we celebrate the **77th Chartered Accountants Day**, it is a moment of pride and reflection for our entire fraternity. Over the past **76 years**, the CA profession has grown from strength to strength—transforming from a compliance-oriented role to becoming strategic partners in governance, finance, policy-making, and global business leadership. Our journey has been one of continuous learning, evolving responsibilities, and unwavering commitment to ethical standards and national service.

Over the last 76 years, we as professionals have played a substantial role in nation-building, guiding businesses through regulatory changes, auditing public and private entities, ensuring tax compliance, and promoting financial integrity. In the ever-growing economy that is rapidly growing towards digitalization, the relevance of the CA profession has only intensified. With all of us incorporating AI, forensic audit, Ind AS, technological advancements, etc ICAI is actively helping us to be globally competitive Indian Chartered Accountant.

Economic development and the growing importance of the accountancy profession are intricately linked. Accountancy, the backbone of financial management, plays a pivotal role in ensuring transparency, accountability, and efficient resource allocation, which are crucial for the sustained, stable economic growth of a nation. Also, the profession is undergoing significant transformation.

The emergence of technology-enabled audits, sustainability and ESG reporting, data analytics, forensic accounting, and global advisory services has expanded our scope and relevance. These changes call for adaptability, upskilling, and a forward-looking mindset. Technological advancements, such as Artificial Intelligence (AI) and Machine Learning (ML), are transforming the profession by automating repetitive and time consuming tasks. This shift allows accountants to focus on higher-value activities, such as strategic decision making and business advisory. It is an exciting time for CAs to diversify, specialize, and add value in areas previously unexplored.

A special note of **congratulations to our newly qualified Chartered Accountants**—welcome to a profession that commands respect and demands resilience. You are stepping into a world of limitless opportunities, and I wish each one of you immense success, courage, and satisfaction in your professional endeavours. As the demand for talent in the accounting profession continues to grow, the status of Chartered Accountants shall always be on high value. Businesses increasingly recognise the value of strategic financial insights, positioning accountants as essential contributors to organisational strategy and decision-making. This evolution not only enhances the profession's reputation but also underscores the critical role we play in today's dynamic business landscape.

As the Income Tax Return (ITR) filing and audit season approaches, we as Chartered Accountants once again find ourselves at the helm of compliance, advisory, and assurance responsibilities. With updated ITR forms, evolving disclosure requirements, and tight timelines, the season brings with it a familiar blend of pressure and purpose. Yet, amidst the growing complexities and client expectations, it is essential for us, as professionals, to remain calm, composed, and focused. Our ability to stay organized, communicate proactively, and adapt swiftly to regulatory changes defines our value. Let us embrace this period not as a burden, but as an opportunity—to reinforce trust, showcase competence, and make a meaningful contribution to financial discipline and transparency. This is the time when the strength of the CA community truly shines.

As we continue this legacy, I urge all our members—especially young professionals and thought leaders—to actively participate in this newsletter. Your insights, articles, case studies, and experiences will not only enrich our readers but also help foster a strong sense of community and collaboration.

Let this platform be a reflection of the vibrancy, knowledge, and unity of our profession.

Wishing you all a very **Happy CA Day** once again!

With warm regards,

CA. Sanjeevan V. Tambulwadikar

Editorial Committee

ICAI Nashik Branch (WIRC)



CALENDARS



1. DUE DATE CALENDAR

2. ROC COMPLIANCE

DUE DATE CALENDAR

UNDER INCOME TAX ACT



Deposit of Tax Deducted/ Collected at Source **TDS/TCS** by an office of government during the month of June - 25

07-July-2025



Uploading of declarations received in **Form 27C** from the buyer in the month of June, 2025

07-July-2025



Issue of **TDS Certificate** w.r.t tax deducted under section 194-IA, 194-IB, 194-M and 194S in the month of June, 2025.

15-July-2025



Quarterly statement of TCS deposited for the quarter ending June, 2025

15-July-2025



Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2025

15-July-2025



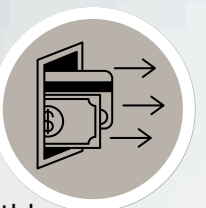
Furnishing of quarterly statement (by an IFSC unit) in respect of foreign remittances made during the quarter ending June 30, 2025

15-July-2025



Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending June, 2025

15-July-2025



Form 24G
Furnishing monthly statement by an office of Govt. where TDS/ TCS for June 2025 has been paid without production of Income Tax challan.

15-July-2025

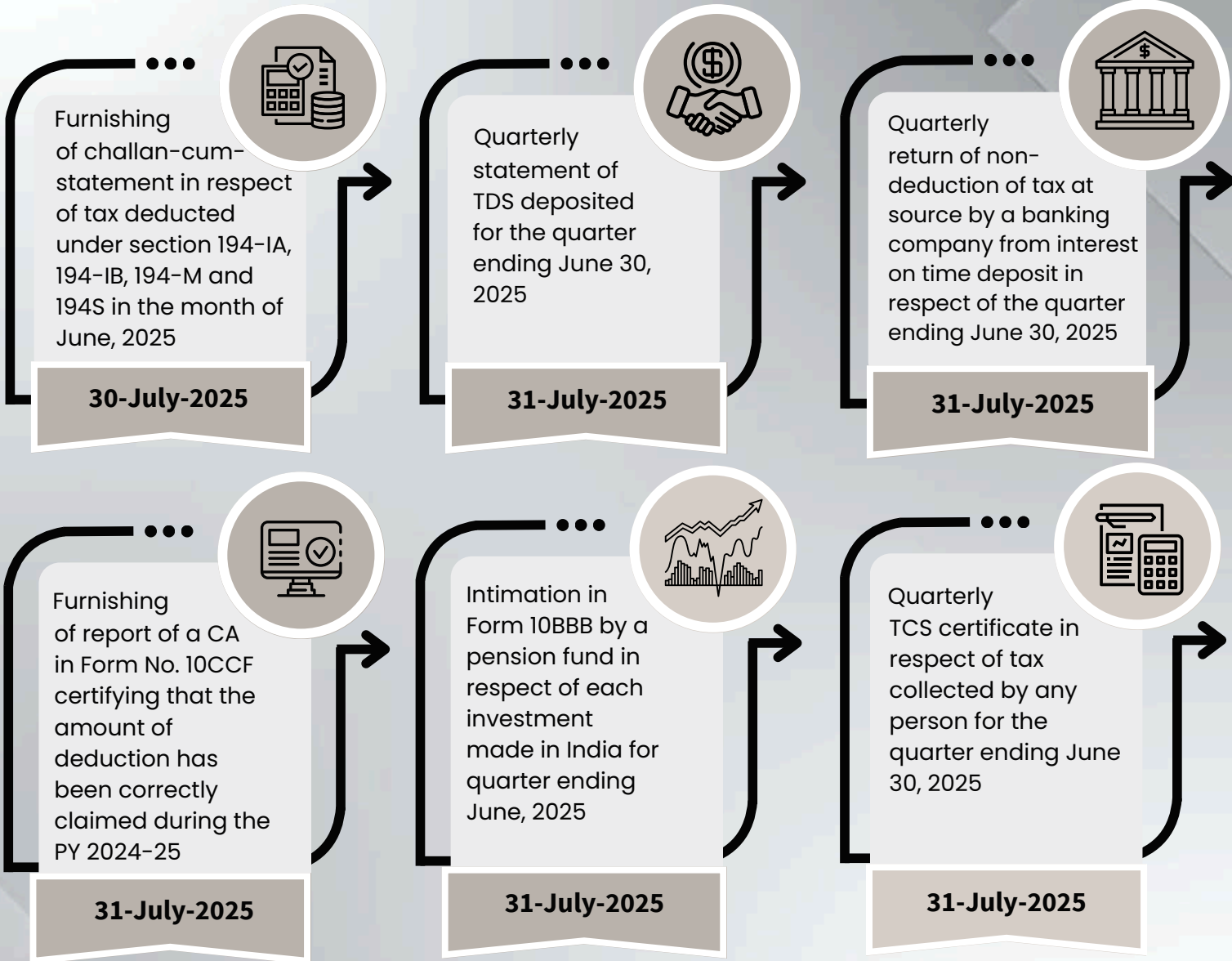


Statement in **Form no. 3BB** by stock exchange w.r.t transactions in which client codes been modified after registering in the system for the month of June, 2025

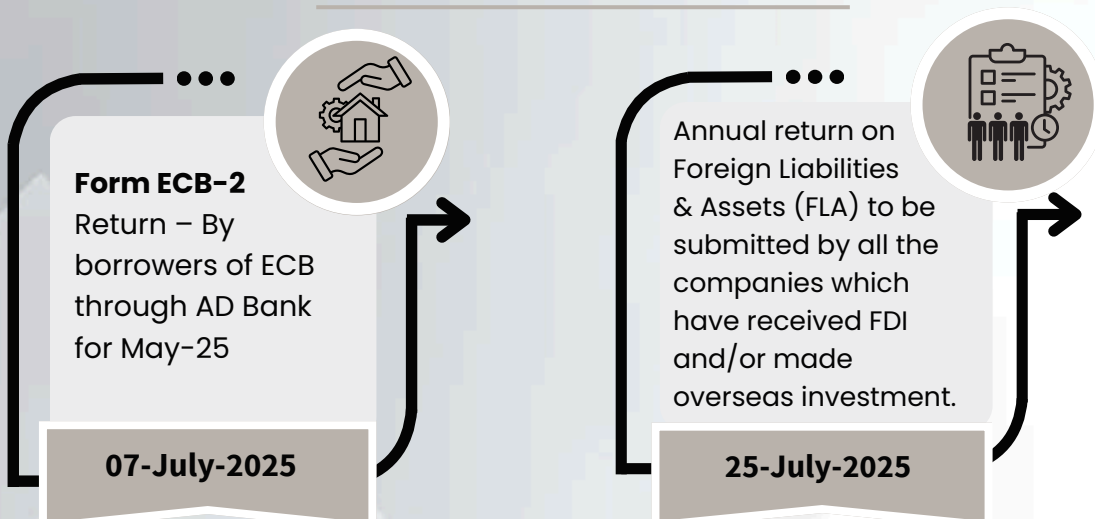
15-July-2025

DUE DATE CALENDAR

UNDER INCOME TAX ACT

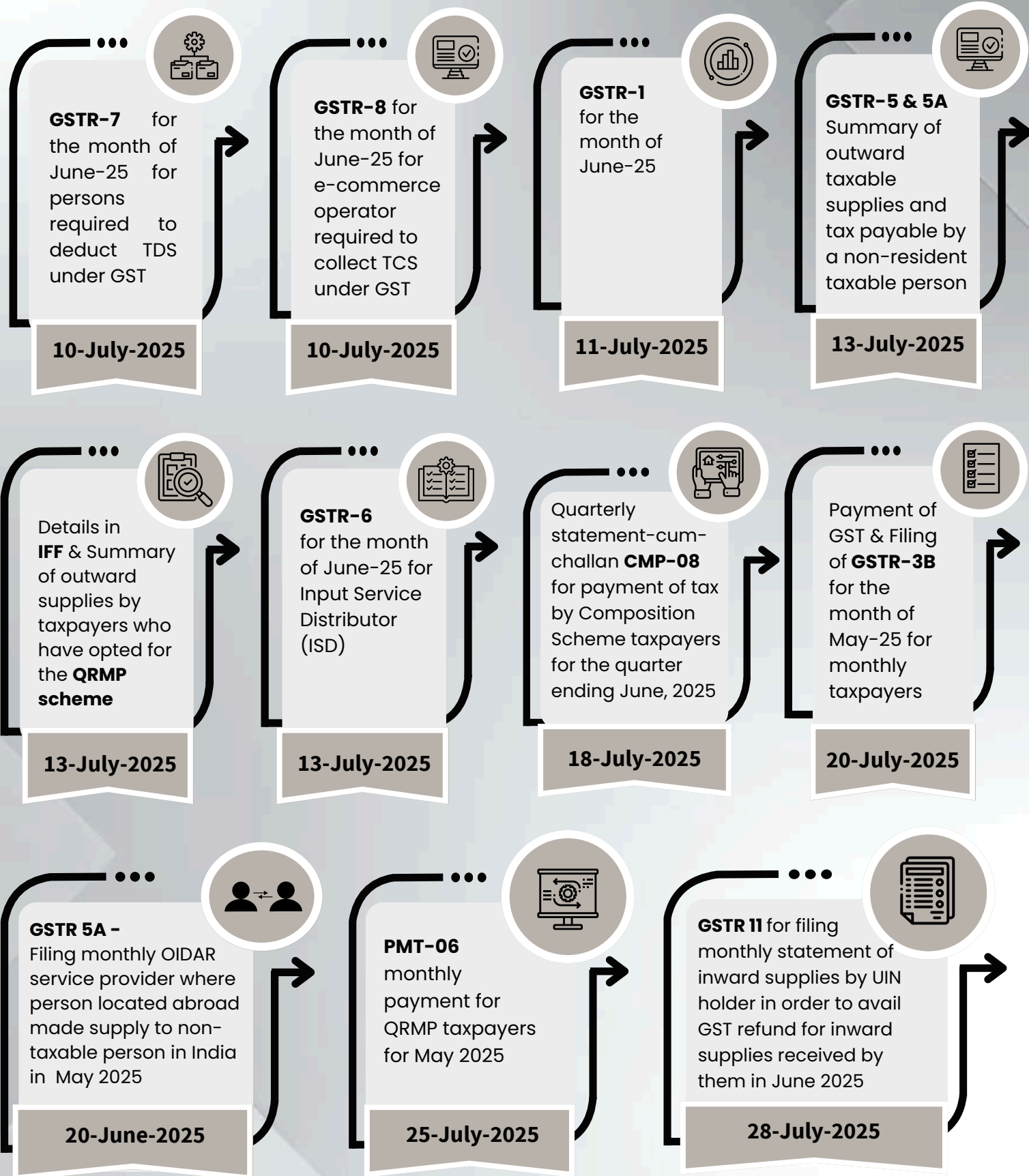


UNDER FEMA ACT



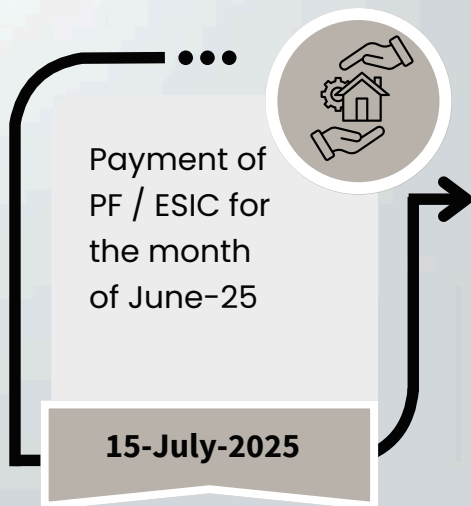
DUE DATE CALENDAR

UNDER GOODS & SERVICES TAX ACT



DUE DATE CALENDAR

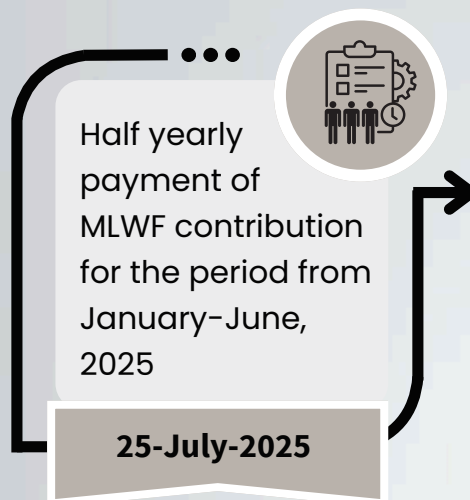
UNDER PF/ESIC ACT



UNDER PT ACT



UNDER MAHARASHTRA LABOUR WELFARE FUND ACT

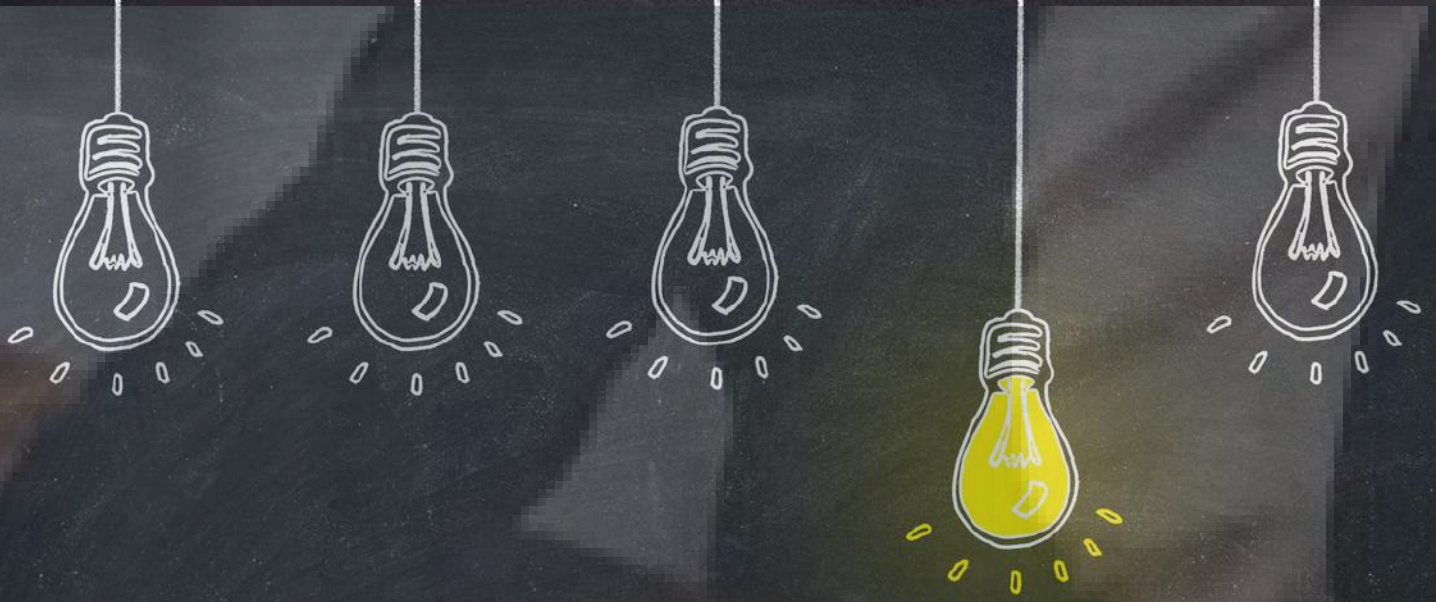


ROC COMPLIANCE CALENDAR

Compliance	Purpose	Due Date	Form Required
Disclosure of interest by Director	Required to be disclosed by every director of the Company in its 1st Board meeting in each Financial Year and whenever there is a change in Directors interest.	--	Form MBP-1
Intimation by Director of disqualification or non-disqualification	Required to be disclosed by every director of the Company in each Financial Year about his disqualification	--	Form DIR-8
Delay for payments to MSME vendors	Company has to file half yearly return for the payments pending to the MSME vendors at the end of the half year.	30th April (For October to March) 30th October (For April to September)	Form MSME-1
Return of deposit or particulars of transaction not considered as deposit or both	To be filed by every company in respect of return of Deposit or particulars of transaction not considered as deposit or both	On or before 30th June	Form DPT-3
Directors KYC	Every individual who holds a DIN is required to complete their KYC within 6 months from the end of the financial year.	On or before 30th September	Form DIR-3 KYC/DIR-3 KYC WEB

ROC COMPLIANCE CALENDAR

Compliance	Purpose	Due Date	Form Required
Holding of Annual General Meeting (AGM)	Every company shall hold its AGM within 6 months from the end of the Financial year. In case of the first Annual general meeting, it shall be held within 9 months from the end of the financial year.	--	--
Filing of annual accounts	Every company is required to file, within 30 days from the date of holding its AGM, its financial statements including balance sheet, statement of Profit and loss account, cash flow statement, Director's report and auditor's report.	Within 30 days from the date of holding AGM Form	AOC-4/ AOC-4 CFS/ AOC-4 XBRL
Filing of annual return(s)	Every company is required to file its annual return, within 60 days from the date of holding its AGM. This form is required to be signed by practicing Company Secretary only, except in the case of small company.	Within 60 days from the date of holding AGM	Form MGT-7/MGT-7A
Appointment of Auditor	The auditor of the company is appointed/re-appointed in the AGM of the company for a term of 5 years.	Within 15 days from the date of holding AGM	Form ADT-1



INSIGHTS

1. ICAI UPDATES

2. DIRECT TAX UPDATES

3. GST UPDATES

4. RBI CIRCULARS

5. MCA UPDATES

ICAI UPDATES

Inviting Public Comments on draft amendments in Regulation 204 of the Chartered Accountants Regulations, 1988

The Ministry of Corporate Affairs has accorded its in-principle approval on draft amendments in Regulation 204 of the Chartered Accountants Regulations, 1988. The proposed amendment introduces the term "Forensic Investigation" under Regulation 204 of the said Regulations.

In terms of the requirement of sub-section (3) of Section 30 of the Chartered Accountants Act, 1949, the notification containing draft amendments has been published in Part III Section 4 of the Gazette of India, Extraordinary, dated 26th June, 2025 seeking comments from the persons likely to be affected thereby. The said Notification has also been hosted on the website of the Institute. The link to reach the same is <https://resource.cdn.icai.org/86801daab-notification-gazette-india.pdf>.

The stakeholders may send their comments in regard to the aforesaid draft amendments latest by 31st July, 2025 for consideration of the Council through the link: <https://forms.office.com/r/K666A9wBEX>.

The downloadable version of the Exposure Draft is available at: <https://resource.cdn.icai.org/86376ed-cacaf-dgon.pdf>.

The last date for sending comments has been extended up to 16th July 2025, Wednesday. Comments on the abovementioned Exposure Draft may be submitted through any of the following modes:

1. Electronically: <https://forms.gle/aNbDXFYJJWZIIQ8K7>
2. Email: cacaf@icai.in
3. Postal Secretary, Committee for Aggregation of CA Firms, The Institute of Chartered Accountants of India, ICAI Bhawan, Post Box No. 7100, Indraprastha Marg, New Delhi 110 002

Further clarifications on this Exposure Draft may be sought by e-mail to cacaf@icai.in. Comments are most helpful if they contain a clear rationale and, where applicable, provide specific suggestions.

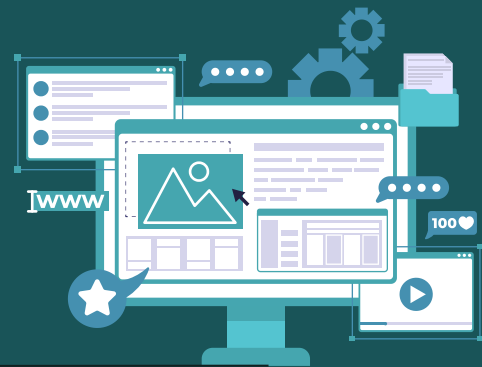
Exposure Draft on proposed Guidelines for Overseas Network for public comments

Committee for Aggregation of CA Firms (CACAF) has been constituted in 2024-25 to make concerted efforts to study, review and revise various guidelines pertaining to CA firms among others.

The draft Guidelines for Overseas Network proposed by the CACAF, were considered by the Council at its 442nd meeting and it was advised to expose the same for the public comments.



DIRECT TAX UPDATES



CBDT NOTIFIES COST INFLATION INDEX FOR F.Y. 2025-26 [NOTIFICATION NO. 70/2025/F.NO.370142/24/2025-TPL]

1

The Ministry of Finance, through the Central Board of Direct Taxes, has issued Notification No. 70/2025 – Income-Tax on July 1, 2025. This notification amends Section 48 of the Income-tax Act, 1961, by inserting a new entry into the table of a previous notification dated June 5, 2017. Specifically, it adds serial number “25” with the corresponding entry “2025-26” and “376” to the table. This amendment will become effective on April 1, 2026, and will apply to the Assessment Year 2026-27 and subsequent years. The notification was signed by Samuel Pitta, Deputy Secretary (Tax Policy and Legislation). This update modifies existing tax regulations as per the powers granted by the Income-tax Act.

2

ORDER U/S 119(2)(A) OF THE INCOME-TAX ACT, 1961 REGARDING PROCESSING OF RETURNS FILED U/S 139 OF THE INCOME-TAX ACT, 1961 BEYOND THE PRESCRIBED TIME LIMIT- REG.

Central Board of Direct Taxes ('the Board'), in exercise of its powers under section 119(2)(a) of the Income-tax Act, 1961 (the Act), hereby relaxes the time-frame prescribed in second proviso to sub-section (1) of section 143 of the Act and directs that electronically filed valid returns of income filed u/s 139 of the Act for Assessment Years (AY) 2023-24, for which date of sending intimation under sub-section (1) of section 143 of the Act has lapsed, shall be processed now and intimation under sub-section (1) of section 143 of the Act shall be sent to the assessee concerned by 30.11.2025.

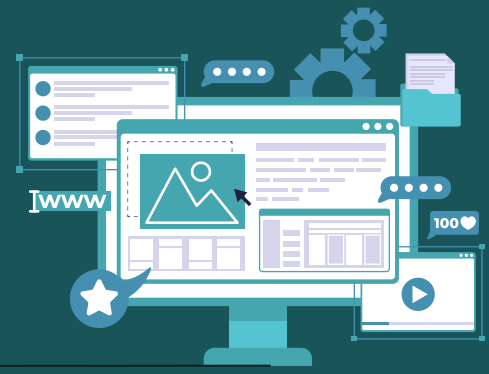
The relaxation accorded above shall not be applicable to the following returns:

- a. returns selected in scrutiny;
- b. returns remain unprocessed for any reason attributable to the assessee.

In cases where PAN-Aadhaar is not linked, refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made as laid down in Circular No.03/2023 dated 28.03.2023 vide F.No.370142/14/2022-TPL



DIRECT TAX UPDATES



CLARIFICATION REGARDING CBDT'S CIRCULAR NO. 5/2025 DATED 28.03.2025 FOR WAIVER ON LEVY OF INTEREST UNDER SECTION 201(1A)(II)/ 206C(7) OF THE INCOME-TAX ACT, 1961, AS THE CASE MAY BE, IN SPECIFIC CASES- REG [F. NO. 275/92/2024-IT (B)]

3

In respect of Circular No. 5/2025 dated 28.03.2025, representations have been received from field authorities to clarify whether the prescribed authority empowered to pass waiver orders under this circular is deemed to be effective from the date of issuance of the circular or whether waiver applications are to be entertained only in cases where the interest under section 201 (IA)(ii)/ 206C(7) of the Income-tax Act, 1961 ("the Act") is charged on or after the date of issuance of the said circular.

The matter has been examined and it is hereby clarified that:

(i) The prescribed authority (i.e. CCIT/ DGIT/ Pr.CCIT) is empowered to pass order for waiver after the date of issue of the said Circular.

(ii) As mentioned in Para 6 of the said Circular, applications for waiver of interest can be entertained within one year from the end of the financial year for which the interest is charged. For instance, if the interest charged pertains to FY 2023-24, the application for waiver of such interest can be filed by 31 .03.2025 i.e. one year from the end of FY 2023-24.

(iii) Further, it is also clarified that waiver applications can be entertained for interest u/s 201(1A)(ii)/ 206C(7) of the Act charged even before the issuance of the said Circular, subject to (ii) above.



GST UPDATES

HANDLING OF INADVERTENTLY REJECTED RECORDS ON IMS

1

Question 1:

How can a recipient avail ITC of wrongly rejected Invoices/ Debit notes/ECO-Documents in IMS as corresponding GSTR-3B of same tax period was also filed by recipient?

Answer:

In such cases recipient can request to the corresponding supplier to report the same record (without any change) in same return period's GSTR-1A or respective amendment table of subsequent GSTR-1/IFF. Thus, recipient can avail the ITC basis on amended record by accepting such record on IMS and recomputing GSTR-2B on IMS. Here the recipient will get ITC of complete amended value as original record was rejected by the recipient.

However, recipient will be able to take ITC for the again furnished document by the supplier, as stated above, only in the GSTR-2B of the concerned tax-period.

2

Question 2: If any original record is rejected by the recipient and supplier furnishes the same record in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF of subsequent period, till the specified time limit, then what impact it will have on supplier's liability?

Answer: In case supplier had furnished an original record in GSTR-1/IFF but the same record was rejected wrongly by the recipient in IMS. In such cases supplier on noticing the same in the supplier's view of IMS dashboard or on request of recipient, may furnish the same record again (without any change) in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF in any subsequent period, till the specified time limit, then the liability of supplier will not increase. As amendment table take delta value only. Thus, in present case of same values, differential liability increase will be zero.

3

As a recipient taxpayer, how to reverse ITC of wrongly rejected Credit note in IMS as the corresponding GSTR-3B has already been filed?

Answer:

In such cases recipient can request the concerned supplier to furnish the same Credit note (CN) without any change in the same return period's GSTR-1A or in amendment table of subsequent period's GSTR-1/IFF. Now recipient can reverse the availed ITC based on the amended CN by accepting the CN on IMS. Hence, the recipient's ITC will get reduced with complete amended value, as soon as the recipient recomputes GSTR-2B on IMS. The reduced value is same as that of the value of original CN as in this case the complete original CN was rejected by the recipient.

GST UPDATES

HANDLING OF INADVERTENTLY REJECTED RECORDS ON IMS

4

Question 4: If any original Credit note was rejected by the recipient and supplier furnishes the same credit note in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF of any future tax-period, till the specified time limit, then what impact it will have on supplier's liability?

Answer:

At first instant the supplier's liability will be added back in the open GSTR-3B return, because of original credit note rejection by the recipient. However, as the supplier furnishes the same credit note in GSTR-1A of same tax period or in amendment table of GSTR-1/IFF in any subsequent period, supplier's liability for this amendment will get reduced again corresponding to the value of amended CN (which in this case is same as original). Thus, net effect on liability of supplier will be only once.

ADVISORY TO FILE PENDING RETURNS BEFORE EXPIRY OF THREE YEARS

As per the Finance Act, 2023 (8 of 2023), dt. 31-03-2023, implemented w.e.f 01-10-2023 vide Notification No. 28/2023 – Central Tax dated 31st July, 2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 (Outward Supply), Section 39 (payment of liability), Section 44 (Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C.

Hence, above mentioned returns will be barred for filing after expiry of three years. The said restriction will be implemented on the GST portal from July 2025 Tax period. Which means any return for which due date was three years back or more and hasn't been filed till July Tax period will be barred from Filling. In this regard an advisory was already issued by GSTN on October 29th, 2024

Illustration : For ease of reference and better clarity, the latest GST returns that will be barred from filing w.e.f 1st August 2025 are detailed in the table below:



GST UPDATES

ADVISORY TO FILE PENDING RETURNS BEFORE EXPIRY OF THREE YEARS

GST Forms	Barred Period (w.e.f. 1st August 2025)
GSTR-1/IFF	June-2022
GSTR-1Q	April-June 2022
GSTR-3B/M	June-2022
GSTR-3BQ	April-June 2022
GSTR-4	FY 2021-22
GSTR-5	June-2022
GSTR-6	June-2022
GSTR-7	June-2022
GSTR-8	June-2022
GSTR-9/9C	FY 2020-21
GSTR-1/IFF	June-2022

Hence, the taxpayers are once again advised to reconcile their records and file their GST Returns as soon as possible if not filed till now.



Advisory regarding non-editable of auto-populated liability in GSTR-3B

- GST Portal provides a pre-filled GSTR-3B, where the tax liability gets auto-populated based on the outward supplies declared in GSTR-1/ GSTR-1A/ IFF. As of now taxpayers can edit such auto populated values in form GSTR 3B itself.
- With introduction of form GSTR 1A, taxpayer now has a facility to amend their incorrectly declared outward supplies in GSTR-1/IFF through GSTR-1A, allowing them an opportunity to correct their liabilities before filing their GSTR-3B in the same return period.
- In view of the same, from July,2025 tax period for which form GSTR 3B will be furnished in August,2025 such auto populated liability will become non editable. Thus, taxpayers will be allowed to amend their auto populated liability by making amendments through form GSTR 1A which can be filed for the same tax period before filing of GSTR 3B.
- For more details, kindly refer to the advisory dated January 27, 2025 and advisory dated October 17, 2024, issued by GSTN on this issue.

Updates in Refund Filing Process for various refund categories

GSTN has been made important changes in the refund filing process under the following categories:

- (a) Export of Services with payment of tax
- (b) Supplies made to SEZ Unit/SEZ Developer with payment of tax
- (c) On account of Refund by Supplier of Deemed export

For the above refund categories, the requirement to select a specific tax period ('From' and 'To') while filing refund applications has been removed. The taxpayers can now directly proceed with selecting the refund category as above and clicking on "Create Refund Application."



Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.

The said refund categories are changed from 'Tax Period based filing' to 'Invoice based filing'. The taxpayers can upload eligible invoices and claim refund in the following statements:

- (a) Export of Services with payment of Tax (Statement 2)
- (b) SEZ Supplies with payment of Tax (Statement 4)
- (c) In case of Deemed Exports, the application by Supplier (Statement 5B)

The invoices once uploaded with a refund application will be locked for any further amendment and will not be available for any subsequent refund claims. The said invoices will be unlocked only if the refund application is withdrawn or a deficiency memo is issued

Updates in Refund Filing Process for Recipients of Deemed Export

GSTN has made the following changes in the refund filing process under the category "On account of Refund by Recipient of deemed export":

1. Refund applications under this category is no longer need to be filed in chronological order of Tax Period which means Taxpayers are not required to select "From Period" and "To Period" while filing refund application.
 2. Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.
 3. Under the afore said category, the table "Amount Eligible for Refund" has been modified. The columns of the revised table are explained hereunder:
 - a. Col. 1 'Balance in ECL at the time of filing of refund application'. This column will reflect the balance available under various Head in Electronic Credit Ledger at the time of filing of application. It will be auto populated.
 - b. Col. 2 'Net Input Tax Credit (ITC) of Deemed Exports (as per uploaded invoices)', in this column the amount of claimed ITC, under respective major Heads will be auto populated based on invoices furnished in Statement 5B.
 - c. Col. 3 'Refund amount as per the uploaded invoices' reflects the sum of the amount of ITC claimed under all major Heads (IGST/CGST/SGST/UT) as per the invoices uploaded by the taxpayer in Statement 5B and shall be downward editable.
 - d. Col. 4 'Eligible Refund Amount'. In this column, maximum amount of ITC which is available for refund claim will be auto populated. It will be auto-calculated based on the order of debit specified in Circular No. 125/44/2019-GST dated 18.11.2019.
 - e. Col. 5 "Refund amount not eligible as insufficient balance in the ECL (5)". This column reflects the difference between the total amount of claimed ITC and the total amount of ITC available in Electronic credit Ledger under various major Heads.
 4. Functionality has been improved to maximize the amount of refund a taxpayer can claim in terms of uploaded invoices, irrespective of the fact that sufficient balance is available in the respective Head of electronic credit ledger or not. Here, the total amount of claim under various Heads (IGST, CGST,SGST) will be compared with total amount of ITC available under various Heads in electronic credit ledger.
 5. The taxpayers are advised to note these changes and if any problem is faced while filing of refund application, grievance may be raised in GST portal.
<https://selfservice.gstsystem.in/ReportIssue.aspx>
-
-

RBI CIRCULARS

Reserve Bank of India (Pre-payment Charges on Loans) Directions, 2025

Notification No. RBI/2025-26/64 DoR.MCS.REC.38/01.01.001/2025-26

1. Availability of easy and affordable financing to Micro and Small Enterprises (MSEs)¹ is of paramount importance. However, Reserve Bank's supervisory reviews have indicated divergent practices amongst Regulated Entities (REs) with regard to levy of pre-payment charges in case of loans sanctioned to MSEs which lead to customer grievances and disputes. Further, certain REs have been found to include restrictive clauses in loan contracts/ agreements to deter borrowers from switching over to another lender, either for availing lower rates of interest or better terms of service.



Accordingly, as announced in the Statement on Developmental and Regulatory Policies dated October 9, 2024, a draft circular in this regard was issued on February 21, 2025 for public consultation.

2. Based on a review of the supervisory findings and public feedback received on the draft circular, the Reserve Bank, in exercise of the powers conferred by Sections 21, 35A and 56 of the Banking Regulation Act, 1949, Sections 45JA, 45L and 45M of the Reserve Bank of India Act, 1934 and Section 30A of the National Housing Bank Act, 1987, hereby issues the Directions hereinafter specified.

3. (i) These Directions shall be called the Reserve Bank of India (Pre-payment Charges on Loans) Directions, 2025.

(ii) These Directions shall be applicable to all loans² and advances sanctioned or renewed on or after January 1, 2026.

4. These Directions shall apply to all commercial banks (excluding payments banks), co-operative banks, NBFCs and All India Financial Institutions.

RBI CIRCULARS



5. An RE shall adhere to the following Directions regarding levy of pre-payment charges on all floating rate loans and advances:

- (i) For all loans granted for purposes other than business to individuals, with or without co-obligant(s), an RE shall not levy pre-payment charges;
- (ii) For all loans granted for business purpose to individuals and MSEs, with or without co-obligant(s):

(a) A commercial bank (excluding Small Finance bank, Regional Rural bank and Local Area bank), a Tier 4 Primary (Urban) Co-operative bank, an NBFC-UL, and an All India Financial Institution shall not levy any pre-payment charges.

(b) A Small Finance bank, a Regional Rural bank, a Tier 3 Primary (Urban) Co-operative bank, State Cooperative bank, Central Cooperative bank and an NBFC-ML shall not levy any pre-payment charges on loans with sanctioned amount/ limit up to ₹50 lakh.

(iii) The Directions at paragraphs 5(i) and 5(ii) above shall be applicable irrespective of the source of funds used for pre-payment of loans, either in part or in full, and without any minimum lock-in period.

(iv) Applicability of above Directions for dual/ special rate (combination of fixed and floating rate) loans will depend on whether the loan is on floating rate at the time of pre-payment.

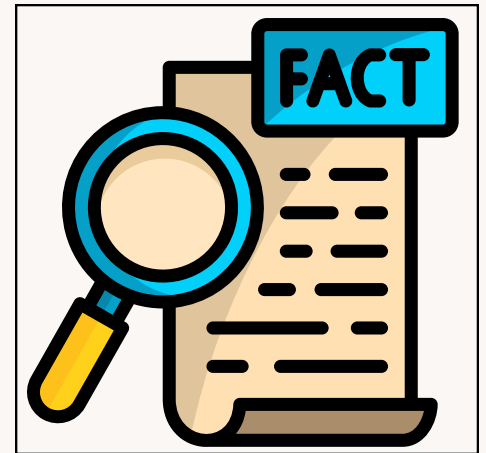
6. In cases other than those mentioned at paragraphs 5(i) and 5(ii) above, pre-payment charges, if any, shall be as per the approved policy of the RE. However, in case of term loans, pre-payment charges, if levied by the RE, shall be based on the amount being prepaid. In case of cash credit/ overdraft facilities, pre-payment charges on closure of the facility before the due date shall be levied on an amount not exceeding the sanctioned limit.

7. In case of cash credit/ overdraft facilities, no pre-payment charges shall be applicable if the borrower intimates the RE of his/ her/ its intention not to renew the facility before the period as stipulated in the loan agreement, provided that the facility gets closed on the due date.

8. An RE shall not levy any charges where pre-payment is effected at the instance of the RE.

RBI CIRCULARS

9. The applicability or otherwise of pre-payment charges shall be clearly disclosed in the sanction letter and loan agreement. Further, in case of loans and advances where Key Facts Statement (KFS) is to be provided as specified in the Reserve Bank's circular dated April 15, 2024 on 'Key Facts Statement for Loans and Advances', the same shall also be mentioned in the KFS. No pre-payment charges which have not been disclosed as specified herein shall be charged by an RE.



10. An RE shall not levy any charges/ fees retrospectively at the time of pre-payment of loans, which were waived off earlier by the RE.

11. Repeal Provisions

With the issue of these Directions, the instructions contained in the circulars/ Master Directions mentioned in Annex, issued by the Reserve Bank, shall stand repealed from the effective date of these Directions. All the repealed circulars shall be deemed to have been in force during the relevant periods, prior to the coming into effect of these instructions.

Refer details circular (a) A commercial bank (excluding Small Finance bank, Regional Rural bank and Local Area bank), a Tier 4 Primary (Urban) Co-operative bank, an NBFC-UL, and an All India Financial Institution shall not levy any pre-payment charges.



MCA UPDATES

Amendment in Forms ADT-1, ADT-2, ADT-3 and ADT-4 of the Companies (Audit and Auditors) Rules, 2014

The MCA has notified the Companies (Audit and Auditors) Amendment Rules, 2025 on 30th May 2025 which amends Rule 13 Reporting of Frauds by Auditor and Other Matters of the Companies (Audit and Auditors) Rules, 2014. Key amendments include the following:

- Reporting of fraud by the auditor is required to be filed electronically in Form ADT-4 which was earlier filed physically;
- Forms ADT-1, ADT-2, ADT-3 and ADT-4 have been revised;
- Requirement of reporting fraud on the letterhead of the auditor has been removed.

Forms	Amendments
ADT-1 Notice to the Registrar by company for appointment of auditor	Additional information to be provided: <ul style="list-style-type: none">▪ Whether the recommendation of the Audit Committee constituted u/s 177 of the Companies Act, 2013 has been considered by the Board of Directors before the appointment;▪ The SRN of INC-28 filed with RoC for Notice of order of the Tribunal for appointment of Auditor.
ADT-2 Application for removal of auditor(s) from his/their office before expiry of term	Additional information to be provided: <ul style="list-style-type: none">▪ Whether the recommendation of the Audit Committee constituted u/s 177 of the Companies Act, 2013 has been considered by the Board of Directors before the appointment;▪ The SRN of INC-28 filed with RoC for Notice of order of the Tribunal for appointment of Auditor.
ADT-3 Notice of resignation by the auditor	Details of "Auditors Firm" and "Auditor signing the audited accounts of the company" are now to be given separately.
ADT-4 Report to the Central Government	The extensive narrative of the fraud including nature, period, amount and person involved etc. is now to be given in a different format.

The above amendments will come into force for the above forms to be filed from 14th July 2025 onwards. The revised forms will be available on the V3 portal of MCA from 14th July 2025.

MCA UPDATES

Relaxation of additional fees for filing of 13 e-forms during the period of transition from MCA21 V2 to V3 [General Circular No. 01/2025]

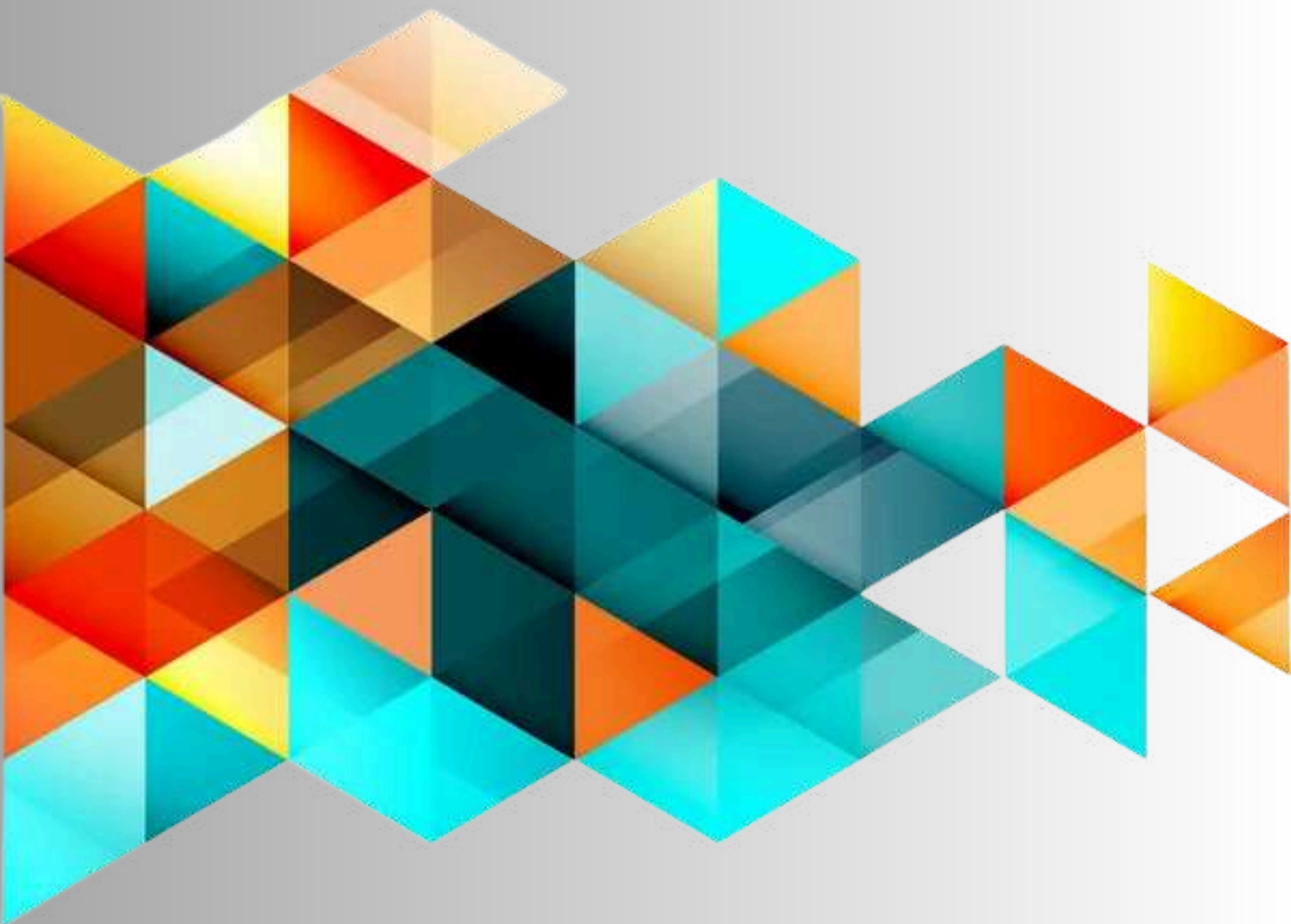
In view of the transition of the MCA21 portal from version (V2) to version (V3) and to facilitate a smooth roll out of Annual filing and related e-forms in MCA21 V3, the Ministry has scheduled a system migration phase during which certain e-forms will be temporarily unavailable for filing from 18.06.2025 to 13.07.2025 (both dates inclusive).

Accordingly, to facilitate smooth filing experience for stakeholders, the competent authority has decided that, in cases where the due date (i.e. the last date for filing without late fees) or resubmission date falls between 18.06.2025 and 31.07.2025 (both dates inclusive), filing of the said e-forms shall be allowed without levying any additional fees upto 15.08.2025.



M MINISTRY OF
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AICA BATCH 07



Direct Tax Study Circle Meet



NASHIK WICASA PREMIERE LEAGUE 25-26



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CRICKET
TOURNAMENT**



Cyclothon on World Bicycle Day



**CAREER FAIR
(SAKAL EDUCATION
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LAKSHIKA HALL**



YOGA - AN ART OF LIVING

INTERNATIONAL YOGA DAY CELEBRATION



Media Presence

“सकाळ माध्यम समूह” नेदनीय समाजाच्या गरजांच्या पूर्ततेसाठी विविध उपक्रम राबवितो. २०१७ मध्ये होण्याचा विकसित भारतात आताचे विद्यार्थी हे गती नगरीक आहेत. त्यामुळे या विद्यार्थ्यांनी राष्ट्रविकासात योगदान देण्यासाठी करिअरमध्ये यशस्वी होणे आवश्यक आहे. त्यांचे जाटवलीला दिशा देण्याचे काम व पर्यायी माहिती देताना संकाय निरसन करण्याचे महत्त्वपूर्ण काम या शैक्षणिक प्रदर्शनातून होणार असल्याचा विश्वास यशवंतराव चव्हाण महाराष्ट्र मुक्त विद्यापीठाचे कुलगुरू डॉ. संजीव सोनवणे यांनी व्यक्त केला. प्रदर्शनात अधिकारिक विद्यार्थी, पालकांनी भेट देण्याचे अग्राहण त्यांनी या वेळी केले.

“सकाळ” मध्ये शैक्षणिक क्षेत्राची निविडित दर्शनात मरकट अनेक वर्षांपासून प्रसिद्ध होत आले आहे. पूर्वी पुणे आठवीच्या ‘सकाळ’ नाविकला प्राप्त करून घेऊनच मार्गदर्शन प्राप्त करून घ्यावे. ही परंपरा कायम राखताना विद्यार्थी, पालकांसाठी शैक्षणिक प्रदर्शन अयोग्याची संकल्पना बांधावी आहे. अधिकारिक विद्यार्थ्यांनी या संघीया सभा घ्यावा.

- डॉ. श्रीपाद बुरुळे, सहायक कुलगुरु, सावित्रीबाई फुले पुणे विद्यापीठ, नाशिक उपकेंद्र

पालक-विद्यार्थ्यांमध्ये घटत चाललेला संवाद विविध विषय आहे. अशात करिअरच्या पर्यायांवर चर्चा घडविण्यासाठी प्रदर्शन आयोजनाचा उपयोग करून घ्यावे. अधिकारिक विद्यार्थी, पालकांनी प्रदर्शनात भेट देत पर्यायांची माहिती जाणून घ्यावी व त्यांच्या संकाय निरसन करून घ्यावे.

- डॉ. रवींद्र सपकाळ, अध्यक्ष व ‘एपडी’, सपकाळ नॅलेज हब

“सकाळ” तर्फे समाजाच्या अदीअडचणी प्रकल्पे मांडताना आरूपवर्त सामाजिक बांधिलकी जपली आहे. या सामाजिक जाणिवेतून ‘सकाळ विद्या एज्युकेशन एक्सपो’ आयोजित केला आहे. विद्यार्थी व पालकांनी प्रदर्शनात भेट देत मनातील संकाय निरसन करून घ्यावे. जिराड्यातील, राण्यातील व राण्याबाहेरील नामांकित शैक्षणिक संस्थांमध्ये उपलब्ध अभ्यासक्रमाची माहिती घेत पर्यायांची निवड करावी.

- दीपक चंदे, संकाळ, दीपक बिल्डर्स अॅन्ड डेव्हलपर्स

विद्यार्थ्यांचे उच्चतर भविष्य या प्रदर्शनातून घडण्यास मदत होईल. असा विश्वास बटोटी. विद्यार्थ्यांमध्ये शैक्षणिक संस्थांची माहिती पोहोचविण्यासाठी हे प्रदर्शन उत्तम माध्यम आहे. विद्यार्थ्यांना या प्रदर्शनाचा निविडित फायदा होईल.

- मोतीराम विंगळे, संस्थापक अध्यक्ष, नाडा संघटना



सकाळ सभागृह : ‘सकाळ विद्या एज्युकेशन एक्सपो २०२४’ शैक्षणिक प्रदर्शनाचे शुक्रवारी दीपप्रज्वलनेने उद्घाटन करताना यशवंतराव चव्हाण महाराष्ट्र मुक्त विद्यापीठाचे कुलगुरू डॉ. संजीव सोनवणे, सावित्रीबाई फुले पुणे विद्यापीठाच्या नाशिक उपकेंद्राचे सहायक कुलगुरु डॉ. श्रीपाद बुरुळे, दीपक बिल्डर्स अॅन्ड डेव्हलपर्सचे संकाळ दीपक चंदे, आयसीएआय नाशिक शाखेचे अध्यक्ष सीए जितेंद्र फाफट, मोतीराम विंगळे, प्रवीण चांदक, मनोज कोळी, ‘सकाळ’च्या उपाय महाराष्ट्र आठवीचे निवासी संपादक अमय सुपेकर, महायवस्थापक संजय पाटील.

करिअरची दिशा ठरविणे झाले सोपे

‘सकाळ विद्या एज्युकेशन एक्सपो २०२४’चे दिमाखात उद्घाटन

नाशिक, ता. १३ : दहावी, बारावीनंतर करिअरच्या संधी एका छत्राखाली जाणून घेण्याची सुवर्णसंधी ‘सकाळ माध्यम समूह’ने उपलब्ध करून दिली आहे. उंटवाडी रोडवरील सिटी सेंटर मॉलसमोरीला लक्षिका सभागृहात आयोजित ‘सकाळ विद्या एज्युकेशन एक्सपो २०२४’चे शुक्रवारी (ता. १३) दिमाखात उद्घाटन झाले. हे प्रदर्शन रविवार (ता. १४)पर्यंत सकाळी दहा ते रात्री आठपर्यंत सवासाठी विनामूल्य खुले आहे.

एक्सपोज्या पहिल्याच दिवशी विद्यार्थी व पालकांचा उत्सुकता प्रतिपादन सापडत. विविध शैक्षणिक संस्था, करिअर मार्गदर्शन करताना यशवंतराव चव्हाण महाराष्ट्र मुक्त विद्यापीठाचे कुलगुरू डॉ. संजीव सोनवणे यांच्या हस्ते झाले. या वेळी सावित्रीबाई फुले पुणे विद्यापीठाच्या नाशिक उपकेंद्राचे सहायक कुलगुरु डॉ. श्रीपाद बुरुळे, दीपक बिल्डर्स अॅन्ड डेव्हलपर्सचे संकाळ दीपक चंदे, आयसीएआय नाशिक शाखेचे अध्यक्ष सीए जितेंद्र फाफट, मोतीराम विंगळे, प्रवीण चांदक, मनोज कोळी, ‘सकाळ’चे निवासी संपादक अमय सुपेकर, महायवस्थापक संजय पाटील, मुख्य व्यवस्थापक (बाहिरात) पंकज रिसेल्वकर आदी मान्यवर उपस्थित होते.

श्री. सुपेकर प्रास्ताविकत म्हणाले, की ‘सकाळ माध्यम समूह’ विविध पाठव्यांवर शैक्षणिक क्षेत्रात योगदान देत असतो. विद्यार्थ्यांना मार्गदर्शन करताना त्यांची शैक्षणिक गुणवत्ता वाढविण्याचा नेहमीच प्रयत्न असतो. करिअरच्या विस्तारलेल्या शाखांची माहिती विद्यार्थी, पालकांपर्यंत पोहोचविण्याच्या उद्देशाने ‘सकाळ विद्या एज्युकेशन एक्सपो’ हे प्रदर्शन भरविणे आहे. विद्यार्थी, पालकांनी करिअरचे पर्याय जाणून घेताना भेट देताना संकाय निरसन करून घ्यावे. या प्रदर्शनातून निरसन करता येणार असल्याचे प्रदर्शन भेट देण्याचे अग्राहण त्यांनी केले. चंद्रमा पाटील यांनी सूचसंबंधाने केले. संजय पाटील यांनी आभार मानले.

(अधिक वृत्त ‘दुबे’ मध्ये)

Vidya Education Expo

उद्यापर्यंत विनामूल्य खुले



लक्षिका सभागृह : प्रदर्शनात भेट देऊन माहिती घेताना शालेय शिक्षणमंत्री दत्ता पुणे, शेजारी अजय बोरसेले, निवासी संपादक अमय सुपेकर, मुख्य व्यवस्थापक (बाहिरात) पंकज रिसेल्वकर.

मंत्री भुसे यांची सविडिछा भेट...

शालेय शिक्षणमंत्री दत्ता पुणे यांनी सवासाठी प्रदर्शनात सादर भेट दिली. स्टॉलसला भेट देताना त्यांनी संस्थांची माहिती जाणून घेतली. या वेळी शिवसेनेचे उर्फने अजय बोरसेले यांच्यासह विजय कांबळकर, मंत्री नगरसेवक प्रवीण शिंदे, दीपक टाडार आदी उपस्थित होते.

विद्यार्थ्यांना करिअरच्या संधी माहिती होणे गरजेचे आहे. एकाच छत्राखाली भरपूर पर्याय उपलब्ध झाल्याने या प्रदर्शनाचा विद्यार्थ्यांना फायदा होईल. मनातील संकाय निरसन करून घेण्याची संधी त्यांना मिळाली आहे. पालकांनीही विद्यार्थ्यांशीकर प्रदर्शनात भेट देताना पर्यायांची माहिती जाणून घ्यावी.

- सीए जितेंद्र फाफट, अध्यक्ष, आयसीएआय नाशिक शाखा

दुसरा मुलांना केवळ आर्थिक अडथळीमुळे परदेशात किंवा देशांतर्गत नामांकित संस्थांमध्ये प्रवेश घेण्यात अडथळी येता. त्यांच्या स्वतंत्रता पूर्णतःचाली बँक ऑफ महाराष्ट्राचे शैक्षणिक कर्ज योजना उपलब्ध केली आहे. यात विद्यार्थ्यांना व्याजदरात विषय सवलत आहे. ‘सकाळ’च्या प्रदर्शनस भेट देताना पर्यायांची माहिती जाणून घ्यावी.

- राजेश देवमुख, उपमहायवस्थापक व क्षेत्रीय व्यवस्थापक, बँक ऑफ महाराष्ट्र, नाशिक विभाग

करिअर निविडित विद्यार्थी, पालक मोडलेले असतात. अशा परिस्थितीत त्यांना दिशादर्शनासाठी या प्रदर्शनाचा उपयोग होणार आहे. पविण्यातील संघीया नेह घेताना यशवंत पर्यायांची निविडित विद्यार्थ्यांसाठी सुचवू शकते. त्यामुळे प्रदर्शनात भेट देत विद्यार्थी, पालकांनी माहिती जाणून घ्यावी.

- प्रवीण चांदक, अध्यक्ष, नाडा संघटना

Media Presence

पुढारी



आयसीएआय शाखेकडून योग वर्ग समारोप

द इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट ऑफ इंडिया (आयसीएआय) नाशिक शाखा आणि डब्ल्यूआयसीएएसए यांच्या संयुक्त विद्यमाने तसेच आर्ट ऑफ लिव्हिंग यांच्या मार्गदर्शनाखाली आंतरराष्ट्रीय योग दिनानिमित्त सुरू असलेल्या योग सत्राचा समारोप झाला. यानिमित्त सर्व विद्यार्थ्यांनी एकत्र योग केला. सीए म्हणून काम करताना नेहमीच आर्थिक बाबींशी संबंध येतो. यावेळी काम करताना योग साधनेचा नक्कीच फायदा होत असल्याने नेहमीच योग साधना करायला हवी, असे आयसीएआय नाशिक अध्यक्ष जितेंद्र फाफट यांनी सांगितले. याप्रसंगी विकास अध्यक्ष दिलीप बोरसे, अनिल घुगे, नाशिक शाखा सदस्य, विद्यार्थी उपस्थित होते. आर्ट ऑफ लिव्हिंगचे मोहन उपाळे यांनी उपस्थितांना मार्गदर्शन केले.

देशदूत

शिल्पकार विकासाचा...

नाशिक आवृत्ती

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आयसीएआयच्या योग वर्गाचा आज समारोप

▶ नाशिक । प्रतिनिधी

इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट ऑफ इंडिया अर्थात आयसीएआय नाशिक शाखा आणि डब्ल्यूआयसीएएसए यांच्या संयुक्त विद्यमाने तसेच आर्ट ऑफ लिव्हिंग यांच्या मार्गदर्शनाखाली आंतरराष्ट्रीय योग दिन साजरा केला जात आहे. यासाठी विशेष योग सत्रांचे आयोजन करण्यात आले होते. या अंतर्गत गेल्या १७ जूनपासून योगा वर्ग सुरू आहेत. या वर्गाचा समारोप २१ जूनला

होत आहे.

यानिमित्ताने सर्व विद्यार्थी एकत्र येत आहेत. तरी आंतरराष्ट्रीय योग दिन साजरा करण्यासाठी आयसीएआय नाशिक शाखा सदस्य, विद्यार्थी यांनी मोठ्या संख्येने यावे, असे आवाहन चेअरमन सीए जितेंद्र फाफट, विकास चेअरमन सीए दिलीप बोरसे आदी कमिटी सदस्यांनी केले आहे. सत्र सकाळी ७ ते ८ यावेळेत आयसीएआय भवन येथे संपन्न होत आहे, अशी माहिती आयसीएआयने दिली आहे.

देशदूत

शिल्पकार विकासाचा...

नाशिक आवृत्ती

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आज एमएसएमई महोत्सव

नाशिक । प्रतिनिधी

आंतरराष्ट्रीय एमएसएमई दिनाच्यानिमित्ताने द इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट ऑफ इंडिया अर्थात आयसीएआय वेस्टर्न इंडिया रीजनल कौन्सिलच्या नाशिक शाखेकडून आयसीएआय एमएसएमई महोत्सव आयोजित करण्यात आला आहे. आज (दि. २७) आयसीएआय भवन, अशोका मार्ग येथे सकाळी १० ते १२ या वेळेत हा कार्यक्रम होत आहे.

महोत्सवात एमएसएमई नोंदणी सेवा आणि सल्ला मोफत उपलब्ध करून दिला जाणार आहे. तसेच सिडबी बँक, एमएसएमई कर्ज याबाबत माहिती देणारे स्टॉलही असणार आहे. यासोबतच सकाळी १० ते १२ या वेळेत एमएसएमईमधील आर्टिफिशियल इंटेलिजन्स या विषयावर माहितीपूर्ण सत्र होणार आहे.

उद्योग उभारणीबाबत अनेक नवउद्योजकांकडे अपुरी आणि अयोग्य माहिती असते. त्यामुळे अनेक प्रश्न निर्माण होत असतात. याच सर्वातून मार्ग काढण्यासाठी एमएसएमई महोत्सवाचे आयोजन करण्यात आले आहे. सर्व एमएसएमई संबंधित व्यावसायिक, सदस्य व सल्लागारांनी लाभ घेण्याचे आवाहन आयसीएआय नाशिक अध्यक्ष सीए जितेंद्र फाफट व नाशिक शाखेने केले आहे.

Media Presence

लोकमत



पर्यावरणाचे बॅलन्सशिट टॅली करण्यासाठी सीएंची १० किलोमीटरची सायकलवारी

लहान मुलांसह ज्येष्ठांनीही नोंदविला सहभाग

नाशिक : व्यवहारातील जमा-खर्चाचे प्रमाण समतोल राखत नफ्याची वाट दाखविणाऱ्या चार्टर्ड अकाउंटंट अर्थात सनदी लेखापालांनी प्रदूषणाची जनजागृती करण्यासाठी सायकल रॅली काढत स्वच्छ हवेचा संदेश दिला. इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट्स ऑफ इंडिया अर्थात आयसीएआयच्या नाशिक शाखेच्या वतीने ही रॅली

काढण्यात आली. कमिटी ऑन प्रमोटिंग वर्क लाइफ बॅलन्स यांच्या संयुक्त विद्यमाने ही रॅली काढण्यात आली. ही रॅली प्लॅनेटरियम, जलतरंग तलावाजवळून सुरू होऊन आयसीएआय भवन, नाशिक येथे संपली. एकूण १० किमी अंतर पार करत रॅली एबीबी सर्कल, सिटी सेंटर मॉल, गोविंदनगर, इंदिरानगर जॉर्जिंग ट्रॅक, डी मार्ट, विठ्ठल मंदिर आदी परिसरातून मार्गक्रमण केले. यावेळी सायकलच्या फायद्यांबद्दल रॅलीतून जनजागृती करण्यात आली.

हे झाले सहभागी

रॅलीमध्ये वर्षाच्या ७ वर्षांच्या लहान मुलापासून ७० वर्षांच्या ज्येष्ठ सभासदापर्यंत सर्व वयोगटातील लोकांनी सहभाग घेतला. रॅलीच्या आयोजनात मधुसूदन लढा, नाशिक शाखेचे अध्यक्ष जितेंद्र फाफट, उपाध्यक्ष अभिजित मोदी, खजिनदार विशाल वाणी, सरचिटणीस मनोज तांबे, रोहन कुलकर्णी, दिलीप बोरसे, शुभम मुंदडा, पीयूष चांडक, उल्हास बोरसे, महेश कोकाटे, दिलीप पाळदे यांनी परिश्रम घेतले.

UPCOMING *Events*



Sunday, 02:00 pm

Monsoon Football Tournament

"An exhilarating football tournament celebrating teamwork, strategy, and sporting spirit amidst the rains."

July
13
2025



Wednesday, 01:00 pm

World Youth Skills Day

"An inspiring World Youth Skills Day celebration themed 'Think Beyond CA', fostering diverse skill development and future-ready mindsets."

July
16
2025



Wednesday, 02:00 pm

Annual General Meeting

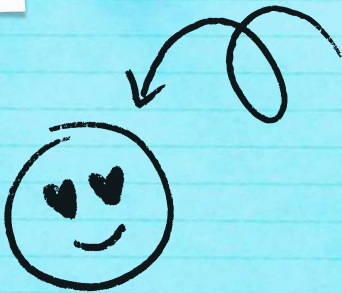
"An Annual General Meeting to review the year's performance, discuss key developments, and plan the road ahead with all stakeholders."

July
16
2025



HOW TO SEND ARTICLES FOR NEWSLETTER

01



Articles

Members need to submit their articles or creative write up on the official mail id of ICAI Nashik Branch (nashik@icai.org).he articles should be sent till 25th of every month.

Format

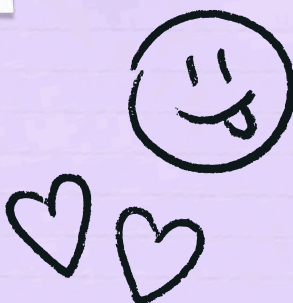
While sending the articles and artwork the candidate should make sure that he/she has mentioned the following details:

- Name
- Membership Number
- Contact Number
- Email Id
- Recent Photograph

02



03



Gratitude

We extend our heartfelt thanks to everyone who has consistently supported us and shared their wonderful creations. Your enthusiasm and dedication are truly commendable. We look forward to your continued participation and creative spirit throughout the year.