



CHANDIGARH CHARTERED ACCOUNTANTS

e-NEWS LETTER



Chandigarh Branch of NIRC of
The Institute of Chartered Accountants of India



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CA. Vishal Puri

Chairman
Chandigarh Branch of NIRC of ICAI

Respected Professional Colleagues

Change is the law of nature. There is nothing permanent in life except change. Changes that take place in nature we have little or no control over. Let us talk about change which has become relevant, in these times, for us as human beings as well as professionals.

Continuous learning is the minimum requirement for success in any field because change demands new learning. We, professional, are seeing changes in our day to day professional life: be it various, laws, procedures, tools, skills and techniques. Things are rapidly changing, day in and day out, and that too at a great pace. We need to keep pace with those changes. Life itself is a series of natural and spontaneous changes. Don't resist them- that only creates sorrow. Let reality be reality. Let things naturally flow forward in whatever way they like and let us, rather, adapt to it. Change is the law of life. And those who look only to the past and the present are certain to miss the future. Choice is ours.

We, at branch and also at institute level are making efforts to acquaint the members to the changes at professional level, including those at changing statutes or changing techniques, keeping the future in mind.

“Everyone thinks of changing the world, but no one thinks of changing himself. Yesterday, I was clever, so I wanted to change the world. Today I am wise, so I am changing myself.”

So keep learning, to achieve great success

JAI HIND

With Warm Regards,

CA. Vishal Puri

Chairman

Chandigarh Branch of NIRC of ICAI



CA. Vincy Chadda

Treasurer
Chandigarh Branch of NIRC of ICAI

Respected Professional Colleagues!

Greetings!

“The happiest people I know are those who lose themselves in the service of others.” — Gordon B. Hinckley

The month of September witnessed the ICAI continuing with its programmes of enrichment and education for its members and students to keep ourselves updated as well as share our knowledge and expertise in various fields. Enhancement of professional skills is mandatory in any field or profession.

Learning keeps your mind engaged and body active and helps you get new and knowledge-based perspectives on the world around you. It helps you gain new experiences, trains your brain to handle a wide range of challenges, and keeps your neural pathways active.

Keeping these thoughts in view, various activities, events, seminars, workshops and conferences for the professional benefit and interest of its CA members and students. Such programs are meaningful as well as strong support systems to uplift professionals in changing times.

Various programs have been conducted by the branch during September 2023 comprising below:

- Celebrating the occasion of Teacher`s Day with the theme Learning from my Principal – My Teacher, elocution contest was held at the Branch.
- Seminar on Tax Audit was organised to enhance and update the members about the recent changes.
- The branch organised Community Service on completion of 200 days of the management committee.
- Dental care camp was also organised at the branch for the benefit of members.

We extend our heartfelt gratitude all our members and students for the support and motivation that you have been extending to us down the ages.

Wishing the best of health and happiness to all!

Warm Regards
CA Vincy Chadda
Treasurer
Chandigarh Branch of NIRC of ICAI



Social Media Influencers: Direct Tax Implications



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Social Media Influencers: Direct Tax Implications

Greetings of the day – Dear Readers!!

I have a Question for you all when we use to be Nannhe-Munhe Kids & Someone use to ask us “beta bade hoke kyakaroge?”

So, I’m sure most of us use to answer Dr., Engineer, IAS Officer, someone daring like us would have answered Chartered Accountant.

But if we ask young generation of today, they would answer YouTuber, Instagramer, Social Media Influencer. Many of them have even started there YouTube channels.

What aspire them to become Social media Influencer?

Is the Name – Fame & Money That Comes along with. But what hasn’t been talked much is “Direct Tax Implication- on Social Media Influencers”.

So, today we will learn about the Taxability of the Income of Social Media Influencers.

So, let’s start with:

Who exactly is a Social Media Influencer?

A Social Media Influencer is a one who has:

- Built reputation and Established Creditability for his/her knowledge and expertise on a Specific Topic.
- Large Followings of enthusiastic & engaged people who pay close attention to their views.
- Power to affect purchasing decisions of other.

Gone are those days when Brands use to Prefer T.V Advertisements as the best tool of marketing, now Brands love Social Media Influencers because they can create #Trends and encourage their #followers to buy products that they Promote.



So now a days these Social Media Influencers have a **New Follower**&i.e. none another than Our **Income Tax Department**.

Income-tax department 'following' influencers, notices to 15 – The Economics Times

Income tax department cracks down on tax-evading social media influencers – The Mint

These headlines are Ruling in the Market.



So, let me tell you the recent Jugalbandi between I.T Department & Social Media Influencers in some Lite Words:

“Teri roj-rojbahar Free Mai Ghoomne ki yea Namkeen Mastiya,

Teri yea tax Churane Ki Beparwah Gustakhiya, Nahi Bhulunga Mai...

Jab takhai Jaan – Jab takhai Jaan”.

Before coming to Direct Tax Implication let's understand:

How do social media influencers earn?

In exchange for their endorsement, the company or the advertiser provides the influencers with compensation.



Compensation can take the form of:

- Free products;
- Other perks;
- Per-post fees;
- Receive a percentage of sales; i.e., Commission
- Or even get monthly Professional Fees;
- Influencers may make money off these partnerships.

How Income of Social Media Influencers should be Taxed?

I hope you might be thinking that income Social Media Influencer should be taxed as an Income of an Individual. Social Media Influencers earns from a **Social Media Page or Social Media Channel**, To know the taxability of Income of Social Media Influencer we first need to drive the **Ownership** of the Social Media Page or Channel.

A Social Media Page or Channels are owned by:

- **A Company:** Unacademy & Physics Wallah are the Edutech companies those owned YouTube Channels, every CA student would have definitely attended their Marathon Lectures during their exams.
- **A Partnership Firm or LLLP:** Nowadays many Chartered Accountancy Firms have made their YouTube Channels and LinkedIn Pages to share their knowledge at a larger Platform and with more no. of People.
- **An HUF:** Many V- Loggers like Flying Beast are running their Social Media Channels under the Ownership of their HUF where whole family is acting in the V-Logs. Isn't it shocking??
- **An Individual:** Many Individuals like Carry Minati, Trigger Insaan, Dhruv Rathi and many others have their Social Media Pages and they all have earned that much that calling them as "**Billionaires or Banked Up**" will be not be an Irony.

Ownership of a Social Media Channel may be owned by any Trust or any Society etc.

Let's talk about **Nature of the income** of social media influencers

The one aspect is that it attracts Entrepreneurial Minds to Create Content & that there are no age constraints and everything you make will be owned by you. It doesn't require tons of investment.



Social Media Influencer's income is considered as Business Income. Being a Service Sector Business, the assesses can opt for normal provisions under the Income Tax Act, 1961.

If the gross total income exceeds Rs. 1 crore, then section 44AB i.e., tax audit will be applicable to the YouTube Channel. Additionally, Tax Deducted at Source (TDS) provisions will also be applicable on a Social Media Influencer if his turnover exceeds Rs. 1 Crore provided he is an Individual or HUF.

Social Media Influencers if they are Proprietor, HUF or Partnership Firm may opt for Presumptive Taxation Scheme under Section 44AD of Income Tax Act, 1961 (Except Income is Commission Income)

Once it's clear that income of Social Media Influencer is Business Income and they might have incurred certain expenses to earn income, so don't forget to claim the below expenses:

- **General Expenses:** Expenses directly related to earning your income are fully deductible. For Eg. Clothes, Make-Up, internet bill, costs incurred for computer or camera maintenance and any other cost for creating and uploading the videos salary of your camera man.
- **Other Expenses:** Costs to promote and market your video expenses.
- **Depreciation:** Please remember that the expenditure of assets cannot be deducted completely deducted against your income. For instance, you can only claim depreciation as per specified rates under Income Tax Act, 1961.

TDS u/s 194 R

Now let's talk about various freebies being offered to these social media influencers.

We all know the basic principle of "**Expense of one is income of another**" but turn out this wasn't true in case of social media influencers. While businesses were claiming deductions for expenses incurred as perks, gifts, incentive or any other benefit but the recipient of these perks i.e. The social media influencers never disclosed them as part of their taxable income as these benefits were received in kind and not cash.

Now to fill this crack in the wall, Government introduced Section 194R in Finance Act, 2022. This section is applicable when any business, company or professional gives any perks, gift, incentive or any other benefit (monetary or non-monetary) in cash, kind, or partially in cash and kind to a person exceeding Rs.20,000 during the financial year then TDS @ 10% to be deducted on the value of gift or perks.

As a result of which all the benefits or perks received by these social media influencers will be reflected in their Form 26AS as well as data of benefits received by Social Media



Influencers is with Income Tax department and hence, they are bound to disclose these in the computation of their taxable income.

Non- Applicability of TDS u/s 194 R

This section does not apply to employees who receive benefits from their employers.

- Section 192 will apply to them.
- When the recipient is a non-resident, the tax will be deducted under Section 195.
- When there is no business relationship, this section will not apply.

Clarification by CBDT- Vide Circular No. 12/2022 dated June 16, 2022.

Although Clarifications were issued for the 10 Question in this circular but I will be discussing only 2 Questions:

Question 4: Whether sales discount, cash discount and rebates are benefit or perquisite?

Answer: Logically these are also benefits though related to sales/purchase. Since TDS under section 194R of the Act is applicable on all forms of benefit/perquisite, tax is required to be deducted. However, it is seen that subjecting these to tax deduction would put seller to difficulty. To remove such difficulty, it is clarified that no tax is required to be deducted under section 194R of the Act on sales discount, cash discount and rebates allowed to customers.

Question 6: Many a times, a social media influencer is given a product of a manufacturing company so that he can use that product and make audio/video to speak about that product in social media. Is this product given to such influencer a benefit or perquisite?

Answer: Whether this is benefit or perquisite will depend upon the facts of the case. [In case of benefit or perquisite being a product like car, mobile, outfit, cosmetics etc. and if the product is returned to the manufacturing company after using for the purpose of rendering service, then it will not be treated as a benefit/perquisite for the purposes of section 194R of the Act. However, if the product is retained then it will be in the nature of benefit/perquisite and tax is required to be deducted accordingly under section 194R of the Act.

Global Reach – Global Taxes

Now the Influence of these digital content creators isn't restricted just to India, it's global!



In fact, you all might be following few creators yourself who are endorsing foreign products and brands in India but the question over here is whether the income from such endorsements should be taxable in India or not?

Well, a straight to answer to that is if any influencer is earning if any influencer is earning income from foreign source such income should be taxed in India if an Influencer is being a resident in India.

It's crystal clear that Social Media Influencers are no longer outside the radar of Income Tax Department. So, if next time any of you dream to become a Digital Content Creator don't just obsess yourselves with number of likes and shares but also the direct tax implications on your income.

THAT IS ALL FOR NOW!!

Thank you for patient reading till the end!

Hope you all have a great day ahead!



TEACHER'S DAY CELEBRATIONS HELD ON 5th SEPTEMBER, 2023







PRESS RELEASE

TEACHER'S DAY CELEBRATION-5th SEPTEMBER, 2023

सीए स्टूडेंट्स ने सीए भवन में मनाया टीचर्स डे

चंडीगढ़। चार्टर्ड एकाउंटेंट्स (सीए) की सर्वोच्च देशव्यापी संस्था-डी इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स (आईसीएआई) ने अपने सेक्टर 35 स्थित परिसर सीए भवन में सीए स्टूडेंट्स के साथ टीचर्स डे मनाया। इस अवसर पर कई गतिविधियों का आयोजन किया गया जिसके द्वारा स्टूडेंट्स ने अपने टीचर्स का आभार व्यक्त किया।

कार्यक्रम के दौरान पंजाब युनिवर्सिटी के सिनेट और सिंडिकेट सदस्य डॉ मुकेश अरोड़ा और डॉ प्रवीण गोपाल ने मुख्यअतिथि के रूप में शिरकात की। अपने संबोधन में उन्होंने समाज और आर्थिक उत्थान में शिक्षकों की भूमिका पर जल देते हुये कहा कि इनके बिना राष्ट्रनिर्माण असंभव है। इसलिये सदैव अत्यधिक कर्न द्वारा दिये गये समर्पण भाव को जीवन में कभी न भुलायें। इससे पूर्व मुख्यातिथि, अन्य गणमान्यों और स्टूडेंट्स का स्वागत करते हुये आईसीएआई चंडीगढ़ चैटर के चेयरमैन सीए विशाल पुरी ने कहा कि शिक्षक एक प्रोफेशन नहीं बल्कि एक मिशन है। एक टीचर अपने जीवन काल में असंख्य प्रोफेशनल्स को मानवत नीव रखने में सहायक होता है इसलिये उनके दिने योगदान को आजीवन याद रखें। इस अवसर पर नार्थ इंडिया सीए स्टूडेंट्स एसोसिएशन के चेयरमैन सीए रचित गोयल ने भी अपने विचार व्यक्त किये। कार्यक्रम के दौरान मुख्याध्यक्ष के वार्डस चेयरमैन सीए अभिषेक चौहान सहित अन्य खरीद सदस्य सीए उमकान्त मेहता, सीए कुमभूपत शर्मा व अन्य भी मौजूद रहे। कार्यक्रम में दौरान टीचर्स पर आधारित भाषण प्रतिस्पर्धा का भी आयोजन किया गया जिसमें सुशान्त ठुकरल का प्रथम, पुनीत कुमारी को दूसरा और शिवानी पाल को तीसरा स्थान प्राप्त हुआ।



CA students observe Teachers' Day at CA Bhawan

PUNJAB EXPRESS BUREAU Chandigarh, September 5

The nationwide apex body of CA professionals - The Institute of Chartered Accountants (ICAI) organised a special function to mark Teachers' Day with CA students at its premises CA Bhawan at Sector 35 on Tuesday.

Many activities were organized during the occasion wherein students expressed their gratitude to their teachers. Senate and Syndicate members of Panjab University, Chandigarh - Dr. Mukesh Arora and Dr. Praveen Goyal were invited as chief guests who emphasized on the role of teachers in the society and economic upliftment in their addresses.

Earlier, while welcoming the chief guest, other dignitaries and students, CA Vishal Puri, Chairman, ICAI Chandigarh Branch said that teaching is not a profession but a mission. A teacher is helpful in laying a strong foundation for innumerable professionals in his lifetime, hence their role can't be ignored. CA Rachit Goyal, Chairman of North India CA Students Association also expressed his views on this occasion. Vice Chairman of the institute CA Abhishek Chauhan and other senior members CA Umakant Mehta, CA Brijbhushan Sharma and others also marked the occasion.

टीचिंग प्रोफेशन अन्य प्रोफेशंस की नींव रखने में सहायक, टीचर्स के योगदान को कभी न भूलें : सीए विशाल



चंडीगढ़, 5 सितंबर: चार्टर्ड अकाउंटेंट्स की सर्वोच्च देशव्यापी संस्था-डी इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स (आईसीएआई) ने अपने सेक्टर 35 स्थित परिसर सीए भवन में सीए स्टूडेंट्स के साथ टीचर्स डे मनाया। इस अवसर पर कई गतिविधियों का आयोजन किया गया जिसके द्वारा स्टूडेंट्स ने अपने टीचर्स का आभार व्यक्त किया। कार्यक्रम के दौरान मुख्याध्यक्ष के वार्डस चेयरमैन सीए अभिषेक चौहान सहित अन्य खरीद सदस्य सीए उमकान्त मेहता, सीए कुमभूपत शर्मा व अन्य भी मौजूद रहे। कार्यक्रम में दौरान टीचर्स पर आधारित भाषण प्रतिस्पर्धा का भी आयोजन किया गया जिसमें सुशान्त ठुकरल का प्रथम, पुनीत कुमारी को दूसरा और शिवानी पाल को तीसरा स्थान प्राप्त हुआ।

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Many activities were organized during the occasion wherein students expressed their gratitude to their teachers. Senate and Syndicate members of Panjab University, Chandigarh - Dr. Mukesh Arora and Dr. Praveen Goyal were invited as chief guests who emphasized on the role of teachers in the society and economic upliftment in their addresses. Earlier, while welcoming the chief guest, other dignitaries and students, CA Vishal Puri, Chairman, ICAI Chandigarh Branch said that teaching is not a profession but a mission. A teacher is helpful in laying a strong foundation for innumerable professionals in his lifetime, hence their role can't be ignored. CA Rachit Goyal, Chairman of North India CA Students Association also expressed his views on this occasion. Vice Chairman of the institute CA Abhishek Chauhan and other senior members CA Umakant Mehta, CA Brijbhushan Sharma and others also marked the occasion. The elocution competition based on teachers was also organized wherein Sushant Thukral got first, Puneet Kumari second and Shivani Pal got third prize. The program concluded with a cultural programme.

टीचिंग प्रोफेशन अन्य प्रोफेशंस की नींव रखने में सहायक

सीए स्टूडेंट्स ने सीए भवन में मनाया टीचर्स डे



चंडीगढ़, 5 सितंबर (एम एन भाषा): चार्टर्ड एकाउंटेंट्स (सीए) की सर्वोच्च देशव्यापी संस्था-डी इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स (आईसीएआई) ने अपने सेक्टर 35 स्थित परिसर सीए भवन में सीए स्टूडेंट्स के साथ टीचर्स डे मनाया। इस अवसर पर कई गतिविधियों का आयोजन किया गया, जिसके द्वारा स्टूडेंट्स ने अपने टीचर्स का आभार व्यक्त किया। कार्यक्रम के दौरान पंजाब युनिवर्सिटी के सिनेट और सिंडिकेट सदस्य डॉ मुकेश अरोड़ा और डॉ प्रवीण गोपाल ने मुख्यअतिथि के रूप में शिरकात की। अपने संबोधन में उन्होंने समाज और आर्थिक उत्थान में शिक्षकों की भूमिका पर जल देते हुये कहा कि इनके बिना राष्ट्रनिर्माण असंभव है। इसलिये सदैव अत्यधिक कर्न द्वारा दिये गये समर्पण भाव को जीवन में कभी न भुलायें। इससे पूर्व मुख्यातिथि, अन्य गणमान्यों और स्टूडेंट्स का स्वागत करते हुये आईसीएआई चंडीगढ़ चैटर के



SEMINAR ON TAX AUDIT HELD ON 9th SEPTEMBER, 2023





PRESS RELEASE-SEMINAR ON TAX AUDIT HELD ON 9th SEPTEMBER, 2023

CA's apprised of complexities of taxation in tax audit seminar



PUNJAB EXPRESS BUREAU Chandigarh, September 9

The nationwide apex body of Chartered Accountants (CAs) - The Institute of Chartered Accountants of India (ICAI) conducted a seminar on Tax Audit for its members of Chandigarh tricity on Saturday in which around 150 members learned the various aspects of audit.

CA Vishal Puri, Chairman, ICAI Chandigarh branch, said that it is an important responsibility of ICAI to explain to its members the amendments being brought in complex taxation clauses by the government from

time to time in a simple manner.

The seminar was aimed at empowering the CA fraternity so that they can serve their clients in a more convincing manner. On this occasion, experienced experts from the Direct Taxes Committee of ICAI, New Delhi, explained the complexities of audit to the CAs in a simple manner.

CA Sandeep Goyal explained about GST related aspects in tax audit while CA Pramod Jain gave his views on reporting improvements in tax audit. CA Nitin Kanwar gave his presentation on the topic 'Practical Issues in Tax Audit'.

टैक्स ऑडिट सेमिनार में सीए टैक्सेशन की बारीकियों से हुए अवगत

सवेरा न्यूज/ राकेश

चंडीगढ़, 9 सितंबर: चार्टर्ड अकाउंटेंट्स सीए का देशव्यापी सर्वोच्च संघ - दी इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया ने शनिवार को होटल ताज में ट्राईसिटी के अपने सदस्यों के लिए टैक्स ऑडिट पर सेमिनार किया जिसमें लगभग 150 सदस्यों ने ऑडिट के कई बारीकियों को जाना। आईसीएआई चंडीगढ़ शाखा के चेयरमैन सीए विशाल पुरी ने बताया कि सरकार द्वारा जटिल टैक्सेशन के क्लोजिंग में किए जा रहे संशोधनों को अपने सदस्यों को सरल तरीके से समझाना आईसीएआई की एक अहम जिम्मेवारी है और इसी कड़ी में इस सेमिनार का आयोजन किया गया था। सीए संदीप गoyal ने टैक्स ऑडिट में जीएसटी से जुड़े पहलुओं के विषय में बताया जबकि सीए प्रमोद जैन ने टैक्स ऑडिट में रिपोर्टिंग सुधार पर अपने विचार रखे। सीए नीतिन कंवर ने प्रैक्टिकल ईशूज इन टैक्स ऑडिट नामक विषय पर अपनी प्रेजेंटेशन दी।

टैक्स ऑडिट सेमिनार में 150 सीए को बताई टैक्सेशन की बारीकियां



सेक्टर - 17 रिजल्ट होटल ताज में आयोजित टैक्स ऑडिट पर सेमिनार में हिस्सा लेते चार्टर्ड अकाउंटेंट्स ©SSB

जनरल संचालक, चंडीगढ़: चार्टर्ड अकाउंटेंट्स (सीए) का देशव्यापी सर्वोच्च संघ - दी इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (आईसीएआई) ने शनिवार को होटल ताज में चंडीगढ़ ट्राईसिटी के अपने सदस्यों के लिए टैक्स ऑडिट पर सेमिनार कराया, जिसमें लगभग 150 सदस्यों ने ऑडिट के कई बारीकियों को जाना।

आईसीएआई चंडीगढ़ शाखा के चेयरमैन सीए विशाल पुरी ने कहा कि सरकार द्वारा जटिल टैक्सेशन के क्लोजिंग में किए जा रहे संशोधनों को अपने सदस्यों को सरल तरीके से समझाना आईसीएआई की एक अहम जिम्मेवारी है और इसी कड़ी में इस सेमिनार का आयोजन किया गया था।

- सीए संदीप गोयल ने टैक्स ऑडिट में जीएसटी के पहलुओं पर की बात
- सीए प्रमोद जैन ने टैक्स ऑडिट में रिपोर्टिंग सुधार पर रखा विचार

इस अवसर पर नई दिल्ली स्थित आईसीएआई की केंद्रीय समिति डाइरेक्ट टैक्सिस कमिटी के अनुभवी विशेषज्ञों ने सीए को ऑडिट की जटिलताओं सरल तरीके से बताया। सीए संदीप गोयल ने टैक्स ऑडिट में जीएसटी से जुड़े पहलुओं के विषय में बताया, जबकि सीए प्रमोद जैन ने टैक्स ऑडिट में रिपोर्टिंग सुधार पर अपने विचार रखे। सीए नीतिन कंवर ने प्रैक्टिकल इशूज इन टैक्स ऑडिट नामक विषय पर अपनी प्रेजेंटेशन दी।

टैक्स ऑडिट सेमिनार में सीए टैक्सेशन की बारीकियों से हुए अवगत

चंडीगढ़ (जयमार्ग न्यूज)। चार्टर्ड अकाउंटेंट्स सीए का देशव्यापी सर्वोच्च संघ - दी इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (आईसीएआई) ने शनिवार को होटल ताज में चंडीगढ़ ट्राईसिटी के अपने सदस्यों के लिए टैक्स ऑडिट पर सेमिनार किया जिसमें लगभग 150 सदस्यों ने ऑडिट के कई बारीकियों को जाना। आईसीएआई चंडीगढ़ शाखा के चेयरमैन सीए विशाल पुरी ने बताया कि सरकार द्वारा जटिल टैक्सेशन के क्लोजिंग में किए जा रहे संशोधनों को अपने सदस्यों को सरल तरीके से समझाना आईसीएआई की एक अहम जिम्मेवारी है और इसी कड़ी में इस सेमिनार का आयोजन किया गया था। इस अवसर पर नई दिल्ली स्थित आईसीएआई की केंद्रीय समिति डाइरेक्ट टैक्सिस कमिटी के अनुभवी विशेषज्ञों ने स्थानीय सीए को ऑडिट की जटिलताओं को सरल तरीके से बताया। सीए संदीप गोयल ने टैक्स ऑडिट में जीएसटी से जुड़े पहलुओं के विषय में बताया जबकि सीए प्रमोद जैन ने टैक्स ऑडिट में रिपोर्टिंग सुधार पर अपने विचार रखे। सीए नीतिन कंवर ने प्रैक्टिकल ईशूज इन टैक्स ऑडिट नामक विषय पर अपनी प्रेजेंटेशन दी।



चार्टर्ड अकाउंटेंट्स की ओर से चंडीगढ़ में कराया टैक्स ऑडिट सेमिनार में भाग लेते हुए सीए। (छाया: कमलजीत सिंह)

टैक्स ऑडिट सेमिनार में सीए टैक्सेशन की बारीकियों से हुए अवगत

चंडीगढ़, 9 सितंबर (राम सिंह बराड़): चार्टर्ड अकाउंटेंट्स सीए का देशव्यापी सर्वोच्च संघ - दी इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (आईसीएआई) ने शनिवार को होटल ताज में चंडीगढ़ ट्राईसिटी के अपने सदस्यों के लिए टैक्स ऑडिट पर सेमिनार किया, जिसमें लगभग 150 सदस्यों ने ऑडिट के कई बारीकियों को जाना। आईसीएआई चंडीगढ़ शाखा के चेयरमैन सीए विशाल पुरी ने बताया कि सरकार द्वारा जटिल टैक्सेशन के क्लोजिंग में किए जा रहे संशोधनों को अपने सदस्यों को सरल तरीके से समझाना आईसीएआई की एक अहम जिम्मेवारी है और इसी कड़ी में इस सेमिनार का आयोजन किया गया था। इस अवसर पर नई दिल्ली स्थित आईसीएआई की केंद्रीय समिति डाइरेक्ट टैक्सिस कमिटी के अनुभवी विशेषज्ञों ने स्थानीय सीए को ऑडिट की जटिलताओं को सरल तरीके से बताया। सीए संदीप गोयल ने टैक्स ऑडिट में जीएसटी से जुड़े पहलुओं के विषय में बताया जबकि सीए प्रमोद जैन ने टैक्स ऑडिट में रिपोर्टिंग सुधार पर अपने विचार रखे। सीए नीतिन कंवर ने प्रैक्टिकल ईशूज इन टैक्स ऑडिट नामक विषय पर अपनी प्रेजेंटेशन दी।

टैक्स ऑडिट सेमिनार में सीए टैक्सेशन की बारीकियों से हुए अवगत



देवा प्रिय, चंडीगढ़। चार्टर्ड अकाउंटेंट्स सीए का देशव्यापी सर्वोच्च संघ - दी इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (आईसीएआई) ने शनिवार को होटल ताज में चंडीगढ़ ट्राईसिटी के अपने सदस्यों के लिए टैक्स ऑडिट पर सेमिनार किया जिसमें लगभग 150 सदस्यों ने ऑडिट के कई बारीकियों को जाना। आईसीएआई चंडीगढ़ शाखा के चेयरमैन सीए विशाल पुरी ने बताया कि सरकार द्वारा जटिल टैक्सेशन के क्लोजिंग में किए जा रहे संशोधनों को अपने सदस्यों को सरल तरीके से समझाना आईसीएआई की एक अहम जिम्मेवारी है और इसी कड़ी में इस सेमिनार का आयोजन किया गया था।

टैक्स ऑडिट सेमिनार में सीए ने टैक्सेशन की बारीकियों के बारे में बताया

चंडीगढ़। चार्टर्ड अकाउंटेंट्स सीए का देशव्यापी सर्वोच्च संघ - दी इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (आईसीएआई) ने शनिवार को होटल ताज में चंडीगढ़ ट्राईसिटी के अपने सदस्यों के लिए टैक्स ऑडिट पर सेमिनार किया। लगभग 150 सदस्यों ने ऑडिट की कई बारीकियों को जाना। आईसीएआई चंडीगढ़ शाखा के चेयरमैन सीए विशाल पुरी ने बताया कि सरकार द्वारा जटिल टैक्सेशन के क्लोजिंग में किए जा रहे संशोधनों को अपने सदस्यों को सरल तरीके से समझाना आईसीएआई की एक अहम जिम्मेवारी है और इसी कड़ी में इस सेमिनार का आयोजन किया गया था।



COMMUNITY SEVA (LANGAR) ON COMPLETION OF 200 DAYS OF MANAGING COMMITTEE OF CHANDIGARH BRANCH OF NIRC OF ICAI HELD ON 16th SEPTEMBER, 2023





DENTAL CARE CAMP HELD ON 21st SEPTEMBER, 2023





STUDENT SEMINAR ON EFFECTIVE COMMUNICATION AND ARTICULATION & YES, I AM A FAILURE HELD ON 21st SEPTEMBER, 2023





ACTIVITIES OF CHANDIGARH BRANCH OF NIRC OF ICAI FOR THE MONTH OF SEPTEMBER, 2023

DATE	ACTIVITY	REMARK
2 nd SEPTEMBER, 2023	MEETING OF EXECUTIVE COMMITTEE	VENUE: ICAI BHAWAN, SECTOR-35B, CHANDIGARH
4 th SEPTEMBER, 2023	START OF AICITSSAdvITT_CHANDIGARH_5 BATCH No. OF STUDENTS: 25	VENUE: ICAI BHAWAN, SECTOR-35B, CHANDIGARH
4 th SEPTEMBER, 2023	START OF ICITSSOP_CHANDIGARH_12 No. OF STUDENTS: 27	VENUE: ICAI BHAWAN, SECTOR-35B, CHANDIGARH
5 th SEPTEMBER, 2023	MOCK TEST FOR INTERMEDIATE/FINAL STUDENTS SERIES I	VENUE: ICAI BHAWAN, SECTOR-35B, CHANDIGARH
5 th SEPTEMBER, 2023	TEACHER'S DAY CELEBRATION	VENUE: ICAI BHAWAN, SECTOR-35B, CHANDIGARH JURY MEMBERS:- CA SAHIL GUPTA, CA SWATI GUPTA, CA SANYA GUPTA GUEST OF HONOUR: DR MUKESH ARORA SENATE & SYNDICATE MEMBER PANJAB UNIVERSITY, CHANDIGARH DR PARVEEN GOYAL SENATE & SYNDICATE MEMBER PANJAB UNIVERSITY, CHANDIGARH



<p>9th SEPTEMBER, 2023</p>	<p>SEMINAR ON TAX AUDIT</p>	<p>VENUE: HOTEL TAJ, SECTOR-17, CHANDIGARH</p> <p>TOPIC: GST ASPECTS IN TAX AUDIT GUEST SPEAKER: CA. (ADV.) SANDEEP GOYAL GUEST OF HONOUR: CA. DINESH MITTAL, CA. TARUN BASRAL</p> <p>TOPIC: INTERPLAY BETWEEN 44 AB & AD AND IMPROVING REPORTING IN TAX AUDIT GUEST SPEAKER: CA PRAMOD JAIN, CCM, ICAI GUEST OF HONOUR: CA. KAMAL BATRA, CA. HITESH BAMBA</p> <p>TOPIC: PRACTICAL ISSUES IN TAX AUDIT GUEST SPEAKER: CA NITIN KANWAR GUEST OF HONOUR: CA. MUKESH GUPTA, CA. AMIT SONDHI</p>
<p>16th SEPTEMBER, 2023</p>	<p>COMMUNITY SEVA (LANGAR) ON COMPLETION OF 200 DAYS OF MANAGING COMMITTEE OF CHANDIGARH BRANCH OF NIRC OF ICAI</p>	<p>VENUE: OUTSIDE ROAD OF ICAI BHAWAN, SECTOR-35B, CHANDIGARH</p>
<p>21st SEPTEMBER, 2023</p>	<p>STUDENT SEMINAR ON EFFECTIVE COMMUNICATION AND ARTICULATION & YES, I AM A FAILURE</p>	<p>VENUE- ICAI BHAWAN, SECTOR-35B, CHANDIGARH</p> <p>SPEAKER: CA ARCHIT GUPTA</p>
<p>21st SEPTEMBER, 2023</p>	<p>DENTAL CARE CAMP</p>	<p>VENUE- ICAI BHAWAN, SECTOR-35B, CHANDIGARH</p> <p>DOCTOR: DR. SMMARTH KHANNA</p>
<p>24th SEPTEMBER, 2023</p>	<p>MEETING/COMMITTEE ROOM FOR THE HEARING OF THE APPEAL OF THE APPELLATE AUTHORITY</p>	<p>VENUE- ICAI BHAWAN, SECTOR-35B, CHANDIGARH</p>



To

CA Consolidation
for
Acceleration

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**“Strength and growth
come only through
continuous effort and
struggle.”**

