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INDORE BRANCH OF CIRC OF ICAI

NEWSLETTER

December, 2022 ▸ Price ₹ 20

Chairman's Communique

Dear Members,

We are entering the last month of this year and on this note, I would like to thank all of you for your contribution towards making the various activities of Indore Branch a success. This month our professional brethren would be busy meeting various deadlines under the GST law for annual return filing, and for filing revised returns under the Income Tax Law.

This shall be coinciding with a festive holiday season including Christmas and New Year's Eve. I would like to wish all our members a very Merry Christmas and Happy New Year in advance.

This month of December, we have plenty of events organised for our members to aid them in their personal life and professional growth. We have planned a grand Gala National Conference on 16-17 December where a galaxy of professional stalwarts will be present to share their knowledge on diverse and important topics.

Besides that, we have also planned a small session on pro-bono analysis of annual return in form GSTR-9 and GSTR-9C, which will be useful considering that our members have to meet the deadline for their clients this month. Various topics including issues in ITC mismatch and reporting of HSN codes etc. would be dealt with.

We have also planned a 360 degree analysis on real estate including drafting of joint development agreements, RERA, stamp duty provisions and GST and income tax provisions relating to real estate sector. Further, another session on GST addressing the critical issues being faced with regard to Input Tax Credit reversal under Rule 42 and 43 is being planned. I invite all the members to take benefit of these sessions and also encourage their articles and staff to contribute towards the same.

Another interesting initiative we have planned is to arrange a face-to-face with the President of ICAI where the members can talk to the President sir about his vision and about the growth and development of the profession.

Further, as we end this year and gear up for another year of professional growth, we are also organising a series of events and sessions "Unleash Your Potential – get equipped for 2023" wherein we are organising full day and half day seminars for five days back to back, including technology usage, taxation issues in partnerships, certification and assurance functions, code of ethics related to social media, revised code of ethics etc.

All these seminars goes to show that our profession is that of continuous learning, unlearning and relearning, and our branch has always strived to ensure full support and work in that direction. Once again, I wish you all a very happy and joyous December.

Yours truly,

CA Anand Jain

WILL RECESSION TAKE PLACE ?

A global recession is expected to occur in 2023. The covid 19 pandemic hit the global economy hard, then Russia – Ukraine war arrived as another mishap. Recessions can be difficult times for businesses and consumers alike. But they're also a natural part of economic cycles, and they eventually come to an end

WHAT IS RECESSION ?

Recession is a slowdown or a massive contraction in economic activities. A significant fall in spending generally leads to a recession. A popular Rule of thumb is that two consecutive quarters of decline in Gross domestic product (GDP) constitute a recession. Recessions typically produce declines in economic output, consumer demand, and employment.

Such a slowdown in economic activities may last for some quarters thereby completely hampering the growth of an economy. In such a situation, economic indicators such as GDP, corporate profits, employments, etc., fall.

To tackle the menace, economies generally react by loosening their monetary policies by infusing more money into the system, i.e., by increasing the money supply, by reducing the interest rates, increased spending by the govt. and decreased taxation are also considered as good response of the circumstances.

INDICATORS OF RECESSION

Official determinations of recessions and economists' assessment of economic activity are based on a holistic look at the data including the labour market, consumer and business spending, industrial production, and incomes. Based on these data, it is unlikely that the decline in GDP in the 1st quarter of this year- even if followed by another GDP decline in 2nd quarter – indicates a recession.

The National Bureau of Economic Research (NBER) Business Cycle Dating committee- the official recession scorekeeper-defines a recession as "a significant decline in economic activity that is spread across the economy and that lasts more than a few months."

The variables the committee typically tracks include real personal income minus government transfers, employment, various forms of real consumer spending, and industrial production. Notably there are no fixed rules or thresholds that trigger a determination of decline, although the committee does note that in recent decades, they have given more weight to real personal income less transfers and payroll employment.

STAGES OF RECESSION

The economy goes through cycles, and a recession is just one part of that.

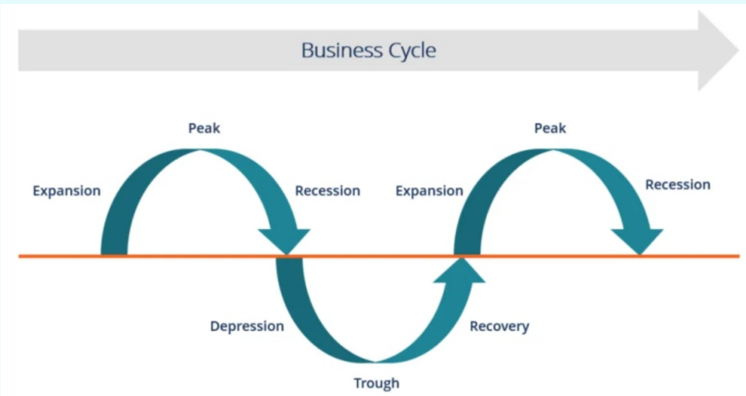
Recession: This is the first stage, and it's characterized by a decrease in activity throughout the economy. This can manifest itself in different ways, like lower production levels, fewer jobs, and less spending by consumers and businesses.

Trough: The second stage of a recession is the trough. This is when the economy reaches its lowest point and starts to turn around. This is often marked by an increase in unemployment, as people who have been laid off start to look for new jobs.

Recovery: The third stage is the recovery when the economy starts to grow again. This is usually a slow process, with businesses and consumers gradually increasing their spending.

Expansion:The fourth stage is expansion when the economy is growing at a healthy rate. This is when businesses are thriving, new jobs are being created, and people are feeling confident about the future.

Peak:The fifth and final stage is the peak when the economy is at its highest point. This is often followed by a recession, as the economy starts to slow down. And this cycle repeats itself, over and over.



WHAT INVESTORS DO?

For investors, one of the best strategies to have during a recession is to invest in companies with low debt, good cash flow, and strong balance sheets. Conversely, shares of companies that are highly leveraged, cyclical, or speculative are best avoided until the recession is done, when the survivors among them often start outperforming.

Generally during recession, most investors would be wise to avoid highly leveraged companies that have huge debt loads on their balance sheets. These companies often suffer under the burden of higher-than-average interest payments that lead to an unsustainable debt-to-equity (DE) ratio.

While these companies are struggling to make their debt payments, they are also faced with a decrease in revenue brought about by the recession. The likelihood of bankruptcy (or at the very least a precipitous drop in shareholder value) is higher for such companies than those with lower debt loads.

Cyclical stocks do well in a recession & experienceprice appreciation despite the prevailing economic headwinds.

HOW WILL IT AFFECT INDIA?

Output loss: -The global output would have risen 23 per cent since 2016 had the pandemic not happened. Now, however, it is projected to grow only 17 per cent. The global slowdown will leave real GDP still below its pre-pandemic trend and is expected to cost the world more than $17 trillion, which is nearly 20 per cent of the world's income.

India is one of the countries that may contribute the most to this global output loss. While india may bear an output loss of 7.8% in 2023.

Rising interest rates, weakening of currencies, mounting public debt — & all these factors raising food and fuel prices — have introduced uncertainty in the global markets. So, it will affect common people also.

Fastest growing economy:- A recovery in capex will boost India's GDP growth as corporates align their investment strategies to a rebound in domestic demand. Coupled with a strong domestic demand, India's growth is set to be the fastest in the world making it a sweet spot for global investors.

Shifting supply chains:- In longer run the shifting of global supply chains from China to other countries holds promise for India in emerging as a manufacturing hub, which is Ambition of Modi Government.

Stock Market Decline: - That happens is a stock market decline. This is when the value of stocks goes down, and people lose money. This can cause a lot of anxiety, as people worry about their investments. However, this can be a great time to invest in the stock market, as you can buy stocks at a discount.

Inflation:- This is when prices go up, and people's incomes don't keep pace. This can be a problem for businesses, as they try to maintain their profit margins.

HOW LONG DO RECESSIONS LAST?

The average U.S. recession since 1857 lasted 17 months, although the six recessions since 1980 averaged less than 10 months. In last few years recessions have become less frequent and don't last as long. Let's have a look over 2 Recessions in our country's history which affect Badly.

The Great Recession 2007: - The Great Recession saw a significant decline in activity throughout the economy that occurred between 2007 and 2009. According to economic research, the recession was caused by a combination of factors, including the bursting of the housing bubble, easy credit conditions, and high oil prices. This was one of the worst recessions since the Great Depression. Many people lost their jobs and homes, and the stock market experienced a significant drop.

World war 2 Recession: - World War II brought about a sharp decrease in economic activity. This was due in part to the fact that many countries were focused on funding the war effort, and also because of the disruption caused by the conflict. After the war ended, the global economy experienced a period of rapid growth, known as the post-war boom.

FREQUENTLY ASKED QUESTIONS

Q. 1 How will it affect general public?

Ans. Unemployment is one of the key features of recessions. As the demand for goods and services falls, co. need fewer workers and may lay off staff to cut costs. Laid of staff have to cut their own spending, which in turn hurts demand, which can lead to more layoffs. It will affect life of workers too, their living of standards, education of their children's.

Q.2 whether it woold be safe to invest in stock market during recession?

Ans. Yes, if choose stock wisely. Invest in the stock of companies having lower debt, Goods financials and past track records.

Q.3 what is the safest mode of investment during recession?

Ans. Whenever there is recession in economy, gold prices hike therefore it is considered as safest mode. During that period should invest for long term, should have additional source of income, should have some savings.

Q.4 Difference between Recession and Depression?

Ans. Recession is a normal part of the business cycle that generally occurs when GDP contracts for at least 2 quarters. Depression is an extreme fall in economic activity that lasts for years, rather than just several quarters.

Q.5 What is cyclical stock?

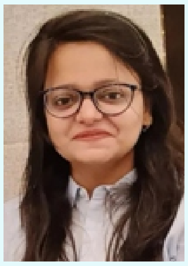
Ans. Stock thet's price is affected by macroeconomic or systematic changes in the overall economy. Cyclical stocks usually have higher volatility and are expected to produce higher returns during periods of economic strength. Most cyclical stocks involve companies that sell consumer discretionary items that consumers buy more during a booming economy but spend less on during a recession.

When the economy does poorly, these discretionary expenses are some of the first things consumers cut. If a recession is severe enough, cyclical stocks can become completely worthless, and companies may go out of business.

Cyclical stocks rise and fall with the economic cycle. This seeming predictability in the movement of these stocks' prices leads some investors to attempt to time the market. They buy the shares at a low point in the business cycle and sell them at a high point.

Q.6 What is output loss?

Ans. The output loss (lost income) is defined by the analysis of the pre-crisis tendency of economy development, which allows in the future receive a forecasted (predicted) output value and real growth rates.



CA Shivani Ved

Mandatory and Optional tables in Annual Return and GSTR 9C of FY 2021-22

With the recent changes in the time limit to make amendments and claim ITC in GST returns in respect of preceding financial year up to 30 November 2022, the businesses are hustling to complete their reconciliation of both revenue and ITC. This extension has given the much-needed window to make corrections in the GST returns itself before they start filing the GSTR-9 and GSTR-9C for FY 2021-22.

Notification No 29 /2021-Central Tax dated 30 July 2021 has stricken off Section 35(5) of Central Goods and Services Tax Act, 2017 ('CGST Act') thus eliminating the mandatory requirement of audit under GST by a CA or CMA. It may be noted that taxpayers having aggregate turnover upto INR 2 crores have been exempted from filing GSTR-9 and taxpayers with aggregate turnover upto INR 5 crores have been exempted from filing of reconciliation statement in GSTR-9C. The major amendments and table wise details are as follows:

GSTR-9 – ANNUAL RETURN

1. OUTWARD SUPPLY DETAILS

Table No of Form GSTR-9	Table details	Optional or mandatory	Additional remarks, if any
4. Details of advances, inward and outward supplies made during the year on which tax is payable			
4A to 4G	B2C (4A) and B2B (4B) supplies, Export (4C) and SEZ (4D) supplies on payment of tax, deemed exports (4E), advances on which tax paid but invoice not issued (4F), inward supplies on which tax is paid on RCM basis (4G)	Mandatory, if applicable to the Company	-
4I	Credit Notes issued in respect of transactions specified in Table 4B to 4E.	Mandatory	The credit notes have to be reported separately.
4J	Debit Notes issued in respect of transactions specified in Table 4B to 4E.	Mandatory	The debit notes have to be reported separately.
4K and 4L	Supplies / tax declared through Amendments & Supplies / tax reduced through Amendments	Mandatory	The amendments have to be reported separately.
4K and 4L	Supplies / tax declared through Amendments & Supplies / tax reduced through Amendments	Mandatory	The amendments have to be reported separately.
5. Details of Outward supplies made during the financial year on which tax is not payable			
5A, 5B and 5C	Export (5A) and SEZ (5B) supplies without payment of tax, supplies on which tax is to be paid by recipient on reverse charge basis (5C).	Mandatory	-

5D and 5E	Exempted and Nil Rated	Mandatory	The details of such supplies can be provided in "Exempt" field in Table 5D on consolidated basis, if bifurcation of such supplies in not available.
5D and 5E	Exempted and Nil Rated	Mandatory	The details of such supplies can be provided in "Exempt" field in Table 5D on consolidated basis, if bifurcation of such supplies in not available.
5F	Non-GST supply	Mandatory	-
5H	Credit Notes issued in respect of transactions specified in Table 5A to 5F.	Optional	The credit notes can be consolidated in detail reported in Table 5A to 5F instead of reporting here separately.
5I	Debit Notes issued in respect of transactions specified in Table 5A to 5F.	Optional	The debit notes can be consolidated in detail reported in Table 5A to 5F instead of reporting here separately.
5J and 5K	Supplies declared through Amendments & Supplies reduced through Amendments	Optional	The amendments can be adjusted against details reported in Table 5A to 5F instead of reporting here separately.

2.ITC DETAILS

6. Details of ITC availed during the financial year			
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Partly optional	The details of capital goods need to be reported separately. However, details of inputs and input services can be reported on a consolidated basis under the head 'Inputs'.
6C	Inward supplies received from unregistered persons liable to reverse charge (other than 6B above) on which tax is paid & ITC availed	Partly optional	The details of capital goods need to be reported separately. However, details of inputs and input services can be reported on a consolidated basis under the head 'Inputs'.
6D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed.	Partly optional	The details of capital goods need to be reported separately. However, details of inputs and input services can be reported on a consolidated basis under the head 'Inputs'.
6E	Import of goods (including supplies from SEZ)	Mandatory	The details of capital goods need to be reported separately. However, details of inputs and input services can be reported on a consolidated basis under the head 'Inputs'.
6F	Import of services (including inward supplies from SEZ)	Mandatory	-
6G	ITC received from ISD	Mandatory	-
6H	Amount of ITC reclaimed (Other than Table 6B)	Mandatory	-

7. Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year			
7A, 7B, 7C, 7D, 7E, 7F, 7G & 7H	As per Rule 37, Rule 39, Rule 42, Rule 43, Section 17(5),Reversal of TRAN-I credit, Reversal of TRAN-II credit, Other reversals	Partly Optional	Accumulated amount of reversal from 7A to 7E can be filled in 7H i.e., in 'Other reversal', but reversal of transitional credit fields (7F and 7G) is required to be reported separately.
8A	ITC from GSTR-2A	Auto populated	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to the FY 2021-22 and reflected in Form GSTR-2A (table 3 & 5 only) shall be auto-populated in this table.
8B	ITC as per Table 6B + 6H	Auto populated	This table is auto-populated basis the details furnished in Table 6B and Table 6H in the annual return.
8C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next FY upto specified period	Mandatory	This table contains the details of ITC in respect of inward supply invoices received during the FY 2021-22 but availed in FY 2022-23 upto the GSTR-3B for the month of October 2022 filed upto 30 November 2022.
8E & 8F	ITC available but not availed (8E) and ITC available but ineligible (8F)	Mandatory	Ideally, if the value of Table 8D is positive, then the sum total of 8E and 8F shall be equal to 8D.
6H	IGST paid on import of goods (including supplies from SEZ)	Mandatory	-

3. OTHER DETAIL TABLES

9	Details of tax paid as declared in returns filed during the financial year.	Mandatory	This table is mandatory. It is required to be filled on the basis of tax payable and paid as declared in GSTR-1 and GSTR-3B.
10 & 11	Supplies / tax declared through amendments & Supplies / tax reduced through amendments	Optional	Amendment of invoices pertaining to FY 2021-22 made in GSTR 1 filed for the period between April 2022 to October 2022 is to be declared here.
12	Reversal of ITC availed during previous financial year	Optional	ITC for the FY 2021-22 reversed in GSTR-3B for the period between April 2022 to October 2022 is required to be declared here.
13	ITC availed for the previous financial year	Optional	ITC for the FY 2021-22 availed in GSTR 3B filed for the period between April 2022 to October 2022 is to be declared here. ITC reversed in 2021-22 as per provisions of Section 16(2) but reclaimed in GSTR 3B for the period between April 2022 to October 2022 will not come in this table as the same will be furnished in annual return to be filed for FY 2022-23.

14	Differential tax payable on account of declarations made in Table 10 and 11.	Mandatory, if any tax becomes payable.	This table contains the tax payable as a result of declarations made in Table 10 and Table 11.
15A,15B, 15C & 15D	Details of refund claimed during the year including sanctioned, rejected or pending amount.	Optional	It is not mandatory to provide refund related details.
15E, 15F and 15G	It also covers total demand of taxed made during the year, amount paid and pending amount.	Optional	It is not mandatory to provide demand related details.
16A, 16B and 16C	Supplies received from Composition taxpayers (16A), deemed supply under Sec. 143 (16B), goods sent on approval basis but not returned (16C).	Optional	It is not mandatory to fill Table 16.
17	**HSN Wise Summary of outward supplies**	**Mandatory**	**It is mandatory to fill the HSN summary for outward supplies.**
18	HSN Wise Summary of Inward supplies	Optional	It is not mandatory to fill the HSN summary.
19	Late fee payable and paid	Mandatory, wherever applicable	If annual return is filed late, this table is required to be filled.

GSTR-9C – Reconciliation statement

1. Form GSTR-9C has to be self-certified by the taxpayer instead of being certified by CA/ CMA.
2. The relaxations provided in reporting of data for certain tables of Form GSTR-9C in FY 2020-21 will continue for FY 2021-22 as well.
3. For Table 14 of GSTR 9C you may write the below mentioned reason for not filing the details –
   "As per Notification No. 14/2022 Central Tax dated 05 July 2022 in point 13 read with Notification No. 30/2021 Central Tax dated 30 July 2021 in point 4(iii)(b) read with Notification No. 56/2019 Central Tax dated 14 November 2019 in point 3(C) read with Notification No.79/2020 Central Tax dated 15October 2020 in point 12, the table no. 14 of GSTR- 9 C has been made optional to fill. Hence we have not filled the data in the table."

DUE DATE OF FILING

The due date to file GSTR-9 and GSTR-9C for FY 2021-22 is on or before 31 December 2022.

LATE FEE FOR DELAY IN FILING

Any registered person failing to furnish the GSTR-9 by the due date, shall be liable to pay a late fee of INR 200 (INR 100 for CGST and SGST each) every day during which such failure continues subject to a maximum of an amount calculated at a half per cent of his turnover in the State or Union territory. Further, while calculating maximum late fee, 'turnover in State' or 'turnover in Union territory' should be taken into consideration.

PENALTY

For non-filing of GSTR-9C before due date, general penalty of INR 50,000 (INR 25,000 CGST and SGST each)

Through the above amendments, the government has tried to reduce the compliance burden on taxpayers but at the same time putting onus on taxpayers to provide, true and correct information in the annual return and reconciliation statement.

INVESTMENT –
HOW TO PLAN YOUR PORTFOLIO

It is crucial for every individual to have a suitable investment portfolio, to become financially independent by keeping a sufficient amount of money invested in the right types of investment fund to have the right amount of funds available at the right time and still keep your unutilised money growing.

As it is rightly said by the mastermind of Investing, Mr Warrant Buffet, "If you don't find a way to make money while you sleep, you will work until you die."

So, to understand how much to invest in which fund, firstly, we need to write down our monthly/ annual funds requirements into short-term, mid-term and long-term needs.

Short Term Needs are those needs required to be fulfilled within the coming five years, such as household expenses, education fees to be paid for children, petrol, staff/servants' salary, rent, EMIs etc. An amount equal to 3-6 months of such expenses must be kept in such short-term investments. This amount of funds must be handy, so you must keep such funds in liquid investments and 100% secured ones, such as Fixed Deposits, Recurring Deposits, Treasury Bills, Short-Term Government Bonds, etc. These investments will give a lower rate of return since they are short-term and risk-free investments.

The mid-term needs include funds which you will require within five years to ten years of span. Suitable investment baskets for such needs are National saving Certificates, Govt. Bonds, Sovereign Gold Bonds, Mutual Funds, REITs, Debt Funds, Corporate Bonds, Invoice Discounting, Gold etc. Investments in National saving Certificates, Equity Linked Mutual Funds, ULIP, & Tax Saving FD are also covered under Section 80 C of the Income Tax Act, 1961. They will provide you with an exemption from taxation up to Rs.1.50 lakhs. The returns here are reasonable, more than short-term funds but lower than Long-term funds.

For long-term goals or wealth maximisation, you can invest in Mutual Funds, NIFTY ETFs / Index Funds, Real Estate, Gold etc. I would suggest you to definitely invest some amount into NIFTY ETFs/ Index Funds via SIP – monthly or annually because an excepted return in these funds is 12-14%.

NIFTY ETFs/ Index Funds replicate the movement of NIFTY, which represents the top 50 companies in India in terms of Market Capitalisation. So, if a company is not performing well and goes below the top 50 companies, the investment in that company will be withdrawn andwill be invested in the new top 50 company. So, all your funds will be invested in the top 50 Companies in terms of market Capitalisation. And this is for sure that the economy as a whole will always increase in the long term. In the short term, there might be instances of recession/ market fall, but in long term, the economy will always survive; as you can see, it survived COVID also and has raised to more than double (Rs.8,803 on 3rd April 2020 to Rs.18,609.35 on 8th December 2022). Looking at the last ten years' figures, the NIFTY was at Rs.5,879 on 30th November 2012 and Rs.18,758 on 30th November 2022. So, the rate of growth is 12.30% in 10 years. If you had invested an amount of Rs.500/- every month in NIFTY from November 2012 for the next ten years, irrespective of all the ups and downs in the market (including COVID), you would have made Rs.1.17 lakhs in November 2022, i.e., more than double (since amount invested in absolute terms is Rs.0.60 lakhs).

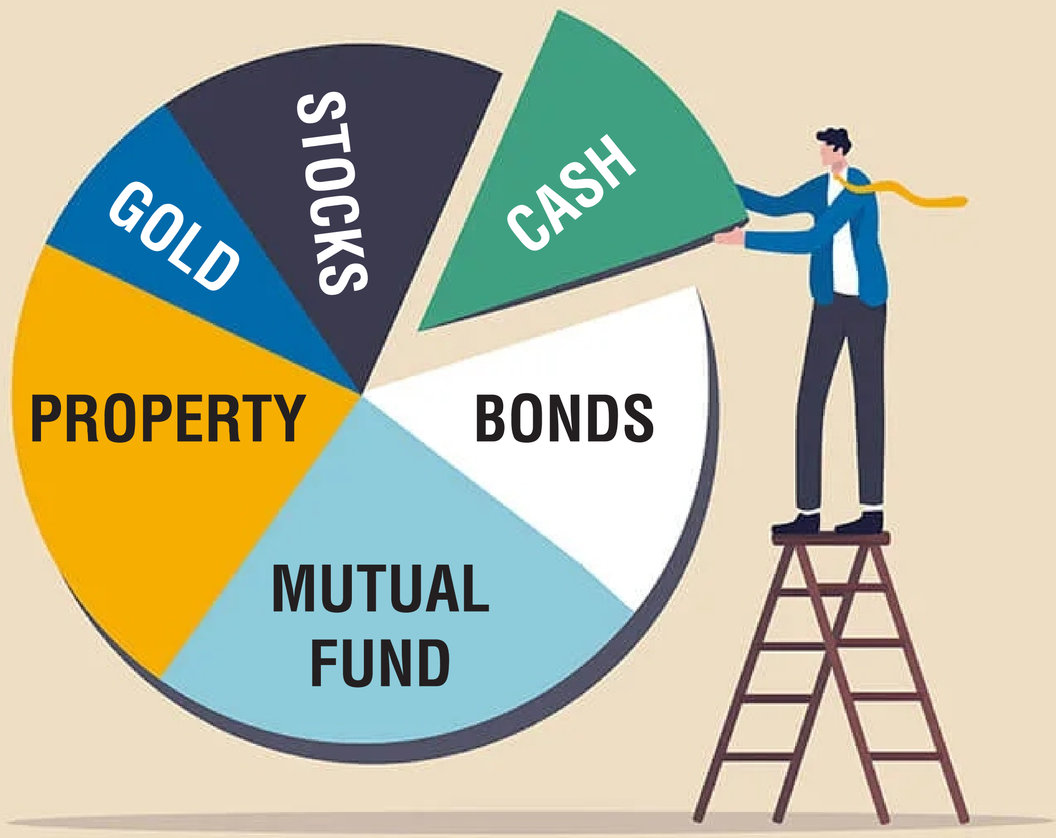
As for retirement, you can write an amount which you want at your retirement and calculate monthly how much you must invest in NIFTY ETF/ Index Fund by a simple formula of 'pmt'. You would be shocked to know that by investing just Rs.15,000/- p.m. in NIFTY ETF/ Index Fund (total amount of Rs.36 lakhs), you can make Rs.2.00 crores in 20 years.

Apart from these, there are good investment funds which you can plan for your retirement – the Public Provident Fund & National Pension Schemes, which are govt.-encouraged. Also, you get a deduction under Sec. 80 C of the Income Tax Act, 1961, for investing in these up to an amount of Rs.1.50 lakhs. Apart from this, an additional deduction of Rs.50,000 is allowed in Section 80 CCD (1b) for investing in NPS – Tier II.

It is also necessary to invest your money in these secured funds like PPF and put only some of your money in the share market. Also, remember, when you have invested your money in the share market or some risk-prone investments, you must withdraw the amount from the investment when your goal is achieved or can be achieved by putting the investment in a safer fund and when the time of need is near, to avoid any fall in the share market and loss of money at the time of need.

Also, note that one must have an insurance plan. However, the insurance plan must not be mixed with an investment plan. To get the maximum benefit, you must always buy a term life insurance policy and invest the balance in an entire investment plan. By mixing an insurance plan with investment, you ultimately increase the premium amount and reduce the investment benefit you can achieve from that additional premium.

So, give time to yourself, write down your financial goods/needs and invest in a bunch of portfolios having a mix of all kinds.



COMPLIANCE CHART DECEMBER 2022

Return / Forms	Month/Year	Due/Ext. Dt.	Remark
GSTR 1	Nov-22	11 December 2022	RP having monthly filing of return
GSTR 3B	Nov-22	20 December 2022	RP having ATO > Rs 5CR
GSTR 5	Nov-22	13 December 2022	Non-Resident taxable person
GSTR 6	Nov-22	13 December 2022	ISD return
GSTR 7	Nov-22	10 December 2022	TDS return
GSTR 8	Nov-22	10 December 2022	TCS return
GSTR 2B	Nov-22	14 December 2022	Auto-populate data for Rule 36(4)
GSTR 9	FY 21-22	31 December 2022	RP having ATO > Rs 2CR in FY 21-22
GSTR 9C		31 December 2022	RP having ATO > Rs 5CR in FY 21-22
Challan for QRMP scheme	Nov-22	25 December 2022	Taxpayer opting QRMP scheme
IFF for QRMP	Nov-22	13 December 2022	
Deposit of TDS/TCS	Nov-22	07 December 2022	
Issue of TDS Certificate for tax deducted under section 194-IA/194-IB & 194M in the month of July, 2022	Oct-22	14 December 2022	
Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system	Oct-22	15 December 2022	
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA/ 194-IB & 194M	Nov-22	30 December 2022	
PF and ESI	Nov-22	15 December 2022	

GST CLASS

8th-11th November, 2022

CA. Kirti Joshi

CA. Krishan Garg

CA. Sunil P. Jain

CA. Ashish Paliwal

CA. Palkesh Asawa

CA. Sunil G. Khandelwal

CA. Navin Khandelwal

अभिनव
NATIONAL CONFERENCE
DREAM-DARE-DELIVER
16-17 December, 2022

CA. Sushant Bindal

CA. Sanjay Jhanwar
(Jaipur)

Adv. Bharat Raichandani

CA. Kamal Garg
(Delhi)

CA. Jatin Christopher
(Bangalore)

CA. Vimal Paniya

CA. J.K. Maheshwari

Dhira Gaura Das

CA. Ashish Goyal
(Mumbai)

CA. Aayush Somani

CA. Durgesh Kabra

Seminar on
PRO BONO
ANALYSIS OF
ANNUAL RETURN
(GSTR 9 & 9C)

Seminar on
REVERSAL
OF ITC
U/R 42-43 OF
GST ACT

Members interested in sharing their knowledge through news letter may send their articles @ editorial_indore@icai.org

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To,

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