

GOA BRANCH OF WESTERN INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA E-NEWSLETTER

(SET UP BY AN ACT OF PARLIAMENT)



E-NEWSLETTER
Volume III Part 11
December 2022



जागृती

Arise, Awaken, Aspire

DISCLAIMER: The views expressed in this journal are the personal views of the contributors and the Goa Branch of WIRC of ICAI does not necessarily concur with the same. The Board reserves the right to amend any part of the article, without any prior intimation to the author to bring it in conformity with the existing law. The opinions expressed herein should not be construed as legal or professional advice. Neither the Goa Branch of WIRC of ICAI, the publisher, the editor nor contributors are responsible for any decisions taken by readers on the basis of these views.

INDEX

<i>Chairperson's Communiqué</i>	<i>Pg. 2</i>
<i>Direct Tax & Corporate Law Updates</i>	<i>Pg. 3</i>
<i>GST Updates for the month of December 2022.....</i>	<i>Pg. 4</i>
<i>Activity Report December 2022</i>	<i>Pg. 8</i>

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Chairperson's Communique



Seniors in the profession and my professional colleagues

On behalf of Goa Branch of WIRC of ICAI, I wish each and everyone a very Happy New Year 2023! Let us pray that all of us have new year full of success, happiness, and blessings. The end of calendar year 2022 may have been chaotic for many of us. The coinciding of the due date of Belated Income Tax Returns, with GST Annual Returns must have made many of us burn the midnight oil. To compound this, the due date for completing CPE hours in the block of three years was also 31.12.2022. We at Goa Branch of WIRC of ICAI tried our best to help members fulfill all their obligations.

In December, your branch conducted a session on issues and tips on GST Annual filing. We also conducted programs of 19 CPE hours in total in December 2022 itself, trying to best facilitate our members to complete the CPE hours requirements. The sessions were as diverse as One Day Workshop on "Excelling in Excel" to KPI based Performance Management, to important discussions on Networking and Multi disciplinary practice for CA Firms.

Your branch along with the Goa WICASA unit also conducted EIGHT Career Counselling sessions across Goa. CA students also took part in various activities such as Industrial visit at Goa Dairy, Curti, Ponda, Goa, Workshop on Effective English Speaking, Talk on Ethics for CA Students, Debate Competition for CA Students and the Orientation Course for CA Students. Your branch also took the new initiative of having a members' family get-together coinciding with the screening of the FIFA World Cup 2022. It was indeed a memorable night. Your branch is also mindful of its role in society and as part of our CSR initiative, we donated literacy material to over 100 students of Popular High School Goa Velha.

In the month of January, we have already launched the virtual seminar on recent changes in GST. Due to the 48th GST Council meeting, several important changes have been notified by the CBIC and it was thought that this would be an apt time to have such a session.

We have also planned and launched a full day STARTUP CONCLAVE under the aegis of MSME Committee of ICAI. This committee is celebrating Startups in India, in the month of January and your branch will be hosting a full day conclave covering all aspects related to startups such as Goa Government and National Incentives, Valuation, common errors, due diligence etc. This will give 360 degrees coverage to issues of Startups. We are supported by several prominent organisations such as Goa Technology Association and Forum for Innovation Incubation Research and Entrepreneurship. This will be a unique initiative and we request all members to take part in the same.

We will continue with the courses for students such as GMCS, ITT and Orientation so that the students don't miss out on the academic deadlines. As always, your branch is open to new ideas, suggestions and feedback.

CA. Gaurav Kenkre

Chairperson





DIRECT TAX & CORPORATE LAW UPDATES

-CA. Rohan Bhandare

Given below are summarised versions of certain important Circulars / Notifications / Press Releases for December 2022 issued by the Central Board of Direct Taxes (CBDT) and Ministry of Corporate Affairs (MCA) for the general information of members. Readers are requested to use the website links / QR Codes to access the full text of the desired circular / notification / press release.




A. Income Tax Updates

- ✓ CBDT has exempted non-residents who are not having PAN and are not required to have PAN as per the law from mandatory e-filing of Form 10F online until March 31, 2023 and such non-residents are allowed to file Form 10F in manual form till March 31, 2023.
- ✓ CBDT has issued a circular containing the rates of deduction of Income-tax from the payment of income chargeable under the head "Salaries" during the financial year 2022-23.

B. Corporate Law Updates

- ✓ The Ministry of Corporate Affairs vide its General Circular No 10/2022 dated 28.12.2022 has allowed the Companies whose AGMs are due in the year 2023, to conduct their AGMs on or before 30th September 2023 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020. It has further been clarified that the aforementioned extension shall not be construed as conferring any extension of time holding of AGMs by the companies under the Companies Act, 2013.
- ✓ The Ministry of Corporate Affairs is launching 56 Company Forms on the MCA21 V3 portal, 10 of which will be rolled out on the 9th of January, 2023 and the remaining 46 forms on the 23rd January, 2023. To facilitate this implementation in the V3 portal, the V2 portal will be temporarily disabled from 7th to 22nd January, 2023.

Important Links:

Income Tax Updates	MCA Updates	ICAI Updates
		
https://bit.ly/2LZ1ZmH	https://bit.ly/2AUnLFN	https://bit.ly/2XydhU6





GST UPDATES FOR THE MONTH OF DECEMBER 2022

-CA. Aishwarya G Talaulikar

- GST NOTIFICATIONS**

1. Notification No. 14/2022-Central Tax (Rate) dated 30-12-2022

In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017, wherein the following entries shall be substituted;

1	2	3	4	5
3A	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (Mentha piperita); (b) Of other mints: Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha Sylvestris), Bergamot oil (ex-mentha citrate), Mentha arvensis	Any unregistered person	Any registered person".

- This notification shall come into force with effect from the 1st day of January, 2023.

2. Notification No. 15/2022 -Central Tax (Rate) and Notification No. 15/2022 - Integrated Tax (Rate) dated 30-12-2022

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate) and No. 9/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E) and 684(E), dated the 28th June, 2017, namely:—



In the said notification,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

- the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
- such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

- This notification shall come into force with effect from the 01st day of January, 2023.

3. Notification No. 25/2022 - Central Tax dated 13-12-2022

In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 - Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10th November, 2020, namely:

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the tax period November, 2022, for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvavur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period.

4. Notification No. 26/2022 - Central Tax dated 26-12-2022

Due to voluminous content of the above notification, it is not possible to specifically mention detailed interpretation of the same.

However, users can refer to the link given below to read the detailed contents of the said notification.

<https://taxinformation.cbic.gov.in/view-pdf/1009584/ENG/Notifications>

5. Notification No. 27/2022 - Central Tax dated 26-12-2022

In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby specifies that the provisions of sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the State of Gujarat.



• **GST CIRCULARS**

Users are requested to refer to the links given below each of the circular to read the contents of the same.

1. Circular No. 183/15/2022-GST dated 27-12-2022

Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19.

<https://taxinformation.cbic.gov.in/view-pdf/1003135/ENG/Circulars>

2. Circular No. 184/16/2022-GST dated 27-12-2022

Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017.

<https://taxinformation.cbic.gov.in/view-pdf/1003136/ENG/Circulars>

3. Circular No. 185/17/2022-GST dated 27-12-2022

Clarification with regard to applicability of provisions of section 75(2) of Central Goods and Services Tax Act, 2017 and its effect on limitation.

<https://taxinformation.cbic.gov.in/view-pdf/1003137/ENG/Circulars>

4. Circular No. 186/18/2022-GST dated 27-12-2022

Clarification on various issue pertaining to GST.

<https://taxinformation.cbic.gov.in/view-pdf/1003138/ENG/Circulars>

5. Circular No. 187/19/2022-GST dated 27-12-2022

Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016.

<https://taxinformation.cbic.gov.in/view-pdf/1003139/ENG/Circulars>

6. Circular No. 188/20/2022-GST dated 27-12-2022

Prescribing manner of filing an application for refund by unregistered persons.

<https://taxinformation.cbic.gov.in/view-pdf/1003140/ENG/Circulars>

● **KEY HIGHLIGHTS OF THE 48TH GST COUNCIL MEETING HELD ON 17-12-2022**

1. Decriminalisation of three kinds of offences under GST: Obstruction of duties of an officer, the threshold amount of tax for launching criminal offence under GST increased from the current limit of ` 1 crore to ` 2 crores, except where fake invoices are involved and to reduce the workload of courts decriminalised the compounding of offence up to a limit.
2. Clarifications were given on a few taxation matters, such as the GST on equipment used by petroleum companies for exploration and how to deal with mismatches of invoices in GSTR-1 vs GSTR-3B in the early years.



3. E- Commerce operators can allow the suppliers to be registered under the composition scheme and unregistered vendors, facilitating e-commerce for all the micro-enterprises.

4. A few GST rate rationalisation matters were taken up – GST on pulse husks for cattle feed (including chilka and concentrates) was reduced to nil from 5%. Further, the concessional 5% GST on ethyl alcohol was extended to refineries for blending with petrol, which was earlier charged at 18%.

5. Council clarified that no GST on insurance is levied on the No-claim bonus offered by insurance companies, so it is deductible from the premium without a GST charge.

6. Cess on SUV's (Sports Utility Vehicles) is levied at 22% if they meet all of the below mentioned criteria's;

- a. They are popularly known as SUVs in the industry.
- b. The engine capacity shall be above 1500 cc.
- c. Length of the vehicle shall be more than 4000mm (4 metres).
- d. Ground clearance of the vehicle shall be more than 170mm.

7. 5% GST is charged on imported equipment's or goods classified in the concessional 5% GST rate category for petroleum operations and 12% GST applies if the general rate is higher than 12%.

8. GST at 18% is charged on fryums made using extrusion, particularly covered under HSN code 19059030.

9. Rab, also called rab-salawat is categorised under HSN code 1702, and GST rate of 18% gets charged.

10. No GST on incentives paid to banks by the Central Government as a subsidy under the promotion of Ru-Pay Debit Cards and low-value BHIM-UPI transaction schemes.

11. No GST is chargeable if the residential dwelling is rented to a GST-registered person in their personal capacity for their own use/account as a residence and not for business.



Activity Report December 2022

Sr. No.	Date	Programme	Speakers	CPE Hrs.
1	1.12.2022	Goa Branch of WICASA organized Career Counselling Programme at Don Bosco School, Panaji, Goa	CA. Rajesh Chheda	Nil
2	2.12.2022	Goa Branch of WICASA organized Career Counselling Programme at Holy Spirit Institute, Margao, Goa	CA. Venkataraman Saripalle	Nil
3	5.12.2022	Goa Branch of WICASA organized Career Counselling Programme at Bhatkar Model High School, Margao, Goa	CA. Venkataraman Saripalle	Nil
4	8.12.2022	Goa Branch of WICASA organized Career Counselling Programme at Shiksha Sadan, Priol, Ponda Goa	CA. Saish Naik	Nil
5	10.12.2022	Goa Branch of WICASA organized Industrial Visit for CA Students at Goa Dairy, Curti, Ponda, Goa		Nil
6	10.12.2022 -30.12.2022	Goa Branch of WICASA organized Orientation Course for CA Students		Nil
7	10.12.2022	Committee for Members in Industry and Business of WIRC of ICAI organized Virtual Meeting on "Intricacies in GST Annual Returns and filings"	CA. Dhruv Dhedia	3 Hrs.
8	14.12.2022	Goa Branch of WICASA organized Career Counselling Programme at Government High School, Usgao, Ponda, Goa	CA. Saish Naik	Nil
9	14.12.2022	Goa Branch of WICASA organized Career Counselling Programme at V. D. & S. V. Wagle High School, Iangeshi, Goa	CA. Saish Naik	Nil
10	16.12.2022	Digital Accounting and Assurance Board of ICAI organized One Day Workshop on "Excelling in Excel"	CA. D. Shravan Swarup	6 Hrs.
11	17.12.2022	Goa Branch of WICASA organized Career Counselling Programme at Mushtifund High School, Panaji, Goa	CA. Janvi Shah	Nil
12	17.12.2022	Goa Branch of WICASA organized Career Counselling Programme at Rosary High School, Panaji, Goa	CA. Janvi Shah	Nil
13	17.12.2022	Committee for Members in Industry and Business of WIRC of ICAI organized Virtual Meeting on KPI based Performance Management for Daily, Weekly and Monthly.	CA. Vipul Gosalia	3 Hrs.



Sr. No.	Date	Programme	Speakers	CPE Hrs.
14	18.12.2022	Goa Branch of WIRC of ICAI organized a family get-together for Members		Nil
15	23.12.2022	Goa Branch of WICASA organized Workshop on Effective English Speaking for CA Students	Mrs. Mancy Shah	Nil
16	23.12.2022	Goa Branch of WICASA distributed literacy material to Students of Popular High School, Goa Velha	CA. Gaurav Kenkre	Nil
17	28.12.2022	Goa Branch of WIRC of ICAI organized Virtual Meeting on "How to increase Networth using ICAI's Networking guidelines"	CA. Ankur Kumar Gupta	2 Hrs.
18	29.12.2022	Goa Branch of WICASA organized Talk on Ethics for CA Students	CA. Kavita Bhosale	Nil
19	29.12.2022	Goa Branch of WICASA organized Debate Competition for CA Students	CA. Kavita Bhosale	Nil
20	30.12.2022	Goa Branch of WIRC of ICAI organized Virtual Meeting on "Practical examples of Networking and Multidisciplinary Practice"	CA. C V Chitale	2 Hrs.

Career Counselling Programme at Don Bosco School, Panaji, Goa held on 1.12.2022



**Career Counselling Programme at Holy Spirit Institute,
Margao, Goa held on 2.12.2022**



**Career Counselling Programme at Bhatkar Model High School,
Margao, Goa held on 5.12.2022**



**Career Counselling Programme at Shiksha Sadan, Priol, Ponda Goa
held on 8.12.2022**



**Industrial visit for CA Students at Goa Dairy, Curti, Ponda, Goa
held on 10.12.2022**



**Orientation Course for CA Students
held on 10.12.2022 -30.12.2022**



**Virtual Meeting on “Intricacies in GST Annual Returns and filings”
held on 10.12.2022**

Virtual Meeting on “Intricacies in GST Annual Re... - Shared screen with speaker view



Statutory function & Mgmt repo

Picture in picture



- ❖ Taxpayers need not file annual return in FORM GSTR-9/9A for FY 2021-22 if their aggregate annual turnover is up to Rs. 2 crores. (If 9 not filed, 9C not required). GSTR 9C optional upto Rs. 5 cr.
- ❖ From FY 2020-21 GSTR 9C need not have CA/CMA attestation, i.e. it is similar to a management report.
- ❖ Requirement of Management Representation Letter now to safeguard the CA/CMA is not required although in case of large entities can be obtained as a best practice.
- ❖ Part B – Qualifications also are no more part of the Form GSTR 9C
- ❖ Management report may consist of the following:
 - ❖ Reconciliations – Outward, Inward & RCM – birds eye view
 - ❖ Reasons for variance

Career Counselling Programme at V. D. & S. V. Wagle High School, Iangeshi, Goa held on 14.12.2022





**Career Counselling Programme at Government High School,
Usgao, Ponda, Goa held on 14.12.2022**



One Day Workshop on “Excelling in Excel” held on 16.12.2022



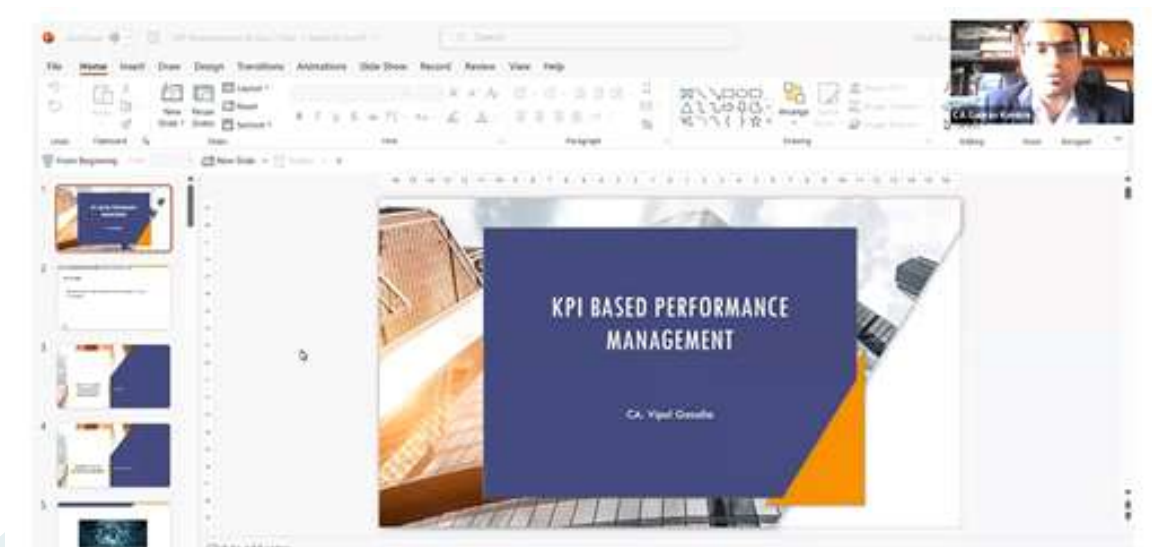
**Career Counselling Programme at Mushtifund High School, Panaji, Goa
held on 17.12.2022**



**Career Counselling Programme at Rosary High School,
Panaji, Goa held on 17.12.2022**



**Virtual Meeting on KPI based Performance Management for Daily,
Weekly and Monthly held on 17.12.2022**






**Distributed literacy material to Students of Popular High School
Goa Velha held on 23.12.2022**




Virtual Meeting on “How to increase Network using ICAI's Networking guidelines” held on 28.12.2022

WHY GUIDELINES REVISE IN 2021:

- To protect the professional practice of the small and medium firms and also their identity.
- To enable the Indian CA firms to develop a Sound Network of Firms after a gestation period, move towards allowing foreign firms to join the Indian CA networks.
- When client grows bigger, they tend to switch over to a larger firm with an expectation that a larger firm will better cater to the diversified and growing needs.
- Firms that have ventured into newer areas of practice have found success and have been able to scale up




CA Ankur Kumar Gupta



Thank You

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7615990963
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CA Gaurav Kishore

Talk on Ethics for CA Students held on 29.12.2022

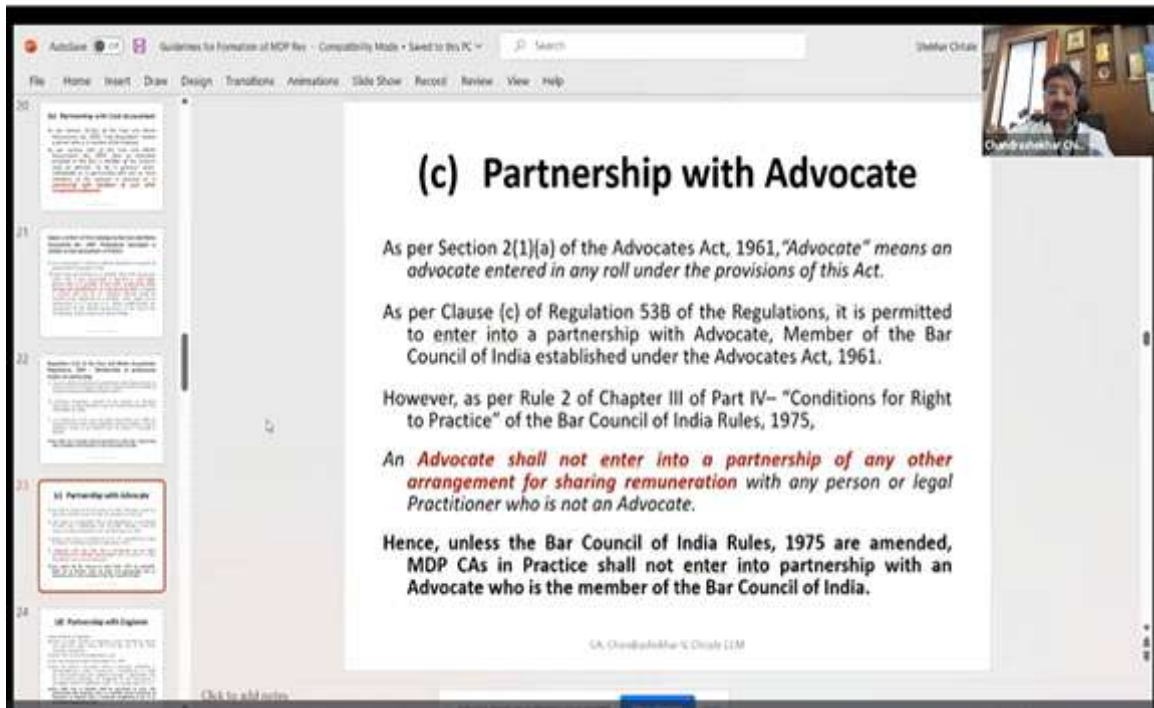




Debate Competition for CA Students held on 29.12.2022



Virtual Meeting on “Practical examples of Networking and Multi disciplinary Practice” held on 30.12.2022



The screenshot shows a virtual meeting interface. On the left, there is a sidebar with a list of slides. The main area displays a presentation slide titled "(c) Partnership with Advocate". The slide content discusses the legal provisions regarding partnerships with advocates under the Advocates Act, 1961, and the Bar Council of India Rules, 1975. A small video window in the top right corner shows a participant.

(c) Partnership with Advocate

As per Section 2(1)(a) of the Advocates Act, 1961, "Advocate" means an advocate entered in any roll under the provisions of this Act.

As per Clause (c) of Regulation 53B of the Regulations, it is permitted to enter into a partnership with Advocate, Member of the Bar Council of India established under the Advocates Act, 1961.

However, as per Rule 2 of Chapter III of Part IV- "Conditions for Right to Practice" of the Bar Council of India Rules, 1975,

An Advocate shall not enter into a partnership of any other arrangement for sharing remuneration with any person or legal Practitioner who is not an Advocate.

Hence, unless the Bar Council of India Rules, 1975 are amended, MDP CAs in Practice shall not enter into partnership with an Advocate who is the member of the Bar Council of India.



Birthday Wishes



**SUSHMA
KHANDEPARKAR
01-DEC**



**GAURI KEDAR
KENKRE
01-DEC**



**PRIYANKA
PIKALE
01-DEC**



**PRASUN KUMAR
MUKHERJEE
01-DEC**



**CHETAN
PRABHUDESAI
01-DEC**



**SHEELA NAIK
GAUNEKAR
03-DEC**



**SONAM
DAIVAJNA
04-DEC**



**ARVIND
NETALKAR
06-DEC**



**MARIA OLGA
DO ROSARIO FERRAO
06-DEC**



**GAUTAM
SARDESAI
08-DEC**



**SATYAPRAKASH
KAMATH
09-DEC**



**DEVENDRA
FATTO
10-DEC**



**HEGDE
M. R.
12-DEC**



**SANJIVANI
SHIRODKAR
13-DEC**



**GAURAV
KENKRE
14-DEC**



**SURESH
PAI
14-DEC**



**KARUNAKAR
MALLYA
15-DEC**



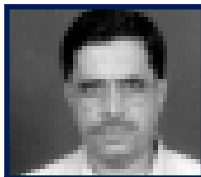
**MUKUL
ALVI
17-DEC**



**RAJENDRA
PARAKHI
18-DEC**



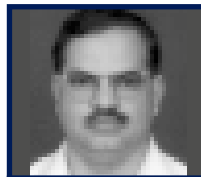
**JACINTO
MONIZ
20-DEC**



**VENKATESH
DESHPANDE
22-DEC**



**LAXMAN
HALARNKAR
27-DEC**



**YOGISH PRABHU
VERLEKAR
28-DEC**



**ROHAN
SAWANT
29-DEC**



**DATTA
AUDI
31-DEC**



**SHAM
KAMAT
31-DEC**



**NARAYANA
UPADHYAYA Y.
31-DEC**



January Birthdays

Reginald Alexander Dias	01-Jan
Mohandas Jagannath Chopdekar	02-Jan
Kamat Balkrishna Vasant	02-Jan
Naik Laxmikant Datta	02-Jan
Rahul D Prabhu Mhambre	03-Jan-
Hajare Manik Apparao	05-Jan
Jairam Alias Praveen Rajendra Kholkar	05-Jan
Daivajna Ganesh Mukundshet	08-Jan
Alex K Joshua	11-Jan
Shweta Raghu Pikale	12-Jan
Bhandare Prakash Vassanta	13-Jan
Lotlikar Umesh Dinanath	15-Jan
Kiran Kishor Kharangate	15-Jan
Videsh Gurudas Sangodkar	16-Jan
Rajita Ashok Kukalekar	17-Jan
Shreya Vishvesh Naique Gaunekar	18-Jan
Yamini Milind Amonker	21-Jan
Radhakrishna Lingappa Bhat	21-Jan
Desai Suhas Bhalchandra	22-Jan
Gopalkrishna Shantaram Pai Panandikar	22-Jan
Radhika Venkatesh Kulkarni	23-Jan
Dilraj Amrut Kalangutkar	23-Jan
Amruth Rao	25-Jan
Yeshwant Vinayak Shirodkar	28-Jan
Namrata Amod Bene	28-Jan
Kartikkumar Ishwarchandra Muchandi	29-Jan
Bhandare Sandip Padmanabh	30-Jan

Corrigendum: We erroneously missed the birthday of Past Chairperson of Goa ICAI
CA Ganesh Daivajna which was on 30 November 2022. Error is regretted

It is our sincere attempt to be part of & wish you on your special day. We are in the process of updating our data. If we miss anyone or any wrong data is noticed, please call Ranjita @ 0832 2438516 so that we can update our records.



Editorial Board



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Want to contribute to newsletter?

*Please send your article whether technical or otherwise to
jagruti@goa-icai.org
with your photo & brief profile.*

