



# 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 IV Part 1**  
**February 2023**



# जागृती

**Arise, Awaken, Aspire**

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## MANAGING COMMITTEE



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# *Chairperson's Communique*



My Dear Professional Colleagues,

It is with immense pleasure and honor that I take over the baton as the 42nd Chairperson of the Goa Branch of WIRC of ICAI. I am deeply humbled by this opportunity to serve you and to further strengthen our branch's legacy being the most active branch in Western Region of ICAI. I take this opportunity to thank my colleagues in the Managing Committee for reposing faith in me and considering me competent to lead the branch for the council year 2023-24. I also thank members for supporting every moment of ups and down and guided me in this journey, made me believe in myself.

The Goa Branch will be ably supported by Vice Chairperson - CA. Milind Shirodkar, Secretary - CA. Vinayak Dhumatkar, Treasurer - CA. Vaibhav Bale, WICASA Chairperson - CA. Vishwanath Bhobe & Immediate Past Chairperson CA. Gaurav Kenkre. I would like to extend my sincere gratitude to the outgoing chairperson CA. Gaurav Kenkre for his hard work and dedication towards the branch. I am committed to continuing the great work he has started and to take our branch to new heights.

The year bygone was eventful with various activities as a result Goa Branch was awarded in Western Region with 2nd best branch of WIRC in small branch category and 2nd Best WICASA Branch of WIRC in small category. I congratulate all members for their participation and support.

In the month of February your branch conducted activities covering annual budget talk in association with Goa Chamber of Commerce and Industry with faculties from BDO. One day seminar on "Important Judgments for GST litigation and 360 Degree Budget 2023 Analysis" by two imminent faculty CA. (DR.) Girish Ahuja and CA. Pritam Mahure which was attended by over 220 delegates, the response was so overwhelming that the managing committee had to close registration twice and change the venue. During this seminar the new office bearers of the branch were installed in the presence of the members for the first time in the history of Branch. The new council year 2023-24 commenced with S. Vaidyanath Aiyar Lecture on "Stress Management & Mental Well Being - Success Mantra" by renowned sister from Bhrama Kumari Sarita Rathi, wherein the participants had unique experience and guidance on striking the work, life and family balance as CA profession is full of various compliance timelines and other stress round the year.

Goa Branch of WICASA conducted various activities covering MCS course, career counselling, investor awareness, in school and colleges to create awareness amongst students. Goa Branch of WICASA jointly with Pune Branch & others Branches of WICASA organized 5 days Virtual "Workshop on GST Compliance Training for Articles in CA offices" covering Input Tax Credit including Block Credit & Reverse Charge Mechanism under GST. To skill CA students Goa Branch of WIRC of ICAI & WICASA Goa organized a Half day Seminar for CA Students on "Ind AS Applicability, Significant Changes & CSR Reporting".



The managing committee had an interactive session with the newly qualified chartered accountants to congratulate and welcome them to CA fraternity. The interaction was fruitful with exchange of ideas which will be useful especially while organising the student's events and shaping the future of the profession.

The month of March marks the international women's day and Western Region of ICAI is celebrating "Wonderful Women's Week with them WWW@WIRC. Goa Branch has planned women's week with activities such as walkathon in major cities of Goa, Sahaj Yoga meditation camp & half day seminar on "Importance of Networking in Profession for Women. Keeping in mind the season of the bank branch audit one day seminar in physical mode is planned.

It's been a legacy of over 25 years, The Goa Branch annually organises a friendly Cricket Tournament between Officials of Income Tax Departments and Chartered Accountants and last year we had Central GST & State GST departments participating in the tournament. All the top officials of Income Tax, Central GST, State GST, would be invited to participate in these 2-day comprehensive events on 18th and 19th March 2023. Several prominent Chartered Accountants from Goa will play on behalf of ICAI.

Wishing you and your family success, happiness and prosperity this Holi and always! Have a colourful and joyous Holi.

With best wishes

CA. Thomas Andrade  
Chairperson







## DIRECT TAX & CORPORATE LAW UPDATES

-CA. Rohan Bhandare

Given below are summarised versions of certain important Circulars / Notifications / Press Releases for February 2023 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 notified the Income Tax Return forms for FY 2022-23 which include ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 (SUGAM), ITR-5, ITR-6 and ITR-7. Not only have all the ITR forms been notified well in time this year, no changes have been made in the manner of filing of ITR Forms as compared to last year.
- CBDT has revised the audit report Form 10B and Form 10BB pertaining to Charitable Institutions.

### B. Corporate Law Updates

- The MCA has announced that companies that intend to file certain forms on the MCA-21 Portal between 22 February 2023 and 31 March 2023 may file such forms in physical mode duly signed by the persons concerned as per the requirements of the relevant forms, along with a copy thereof in electronic media, without payment of any fee. Such filing will be accompanied by an undertaking from the company that, the company shall also file the relevant Form in electronic form on MCA-21 Portal along with fee payable as per Companies (Registration Offices and Fees) Rules, 2014.

### Important Links:

Income Tax Updates	MCA Updates	ICAI Updates
		
<a href="https://bit.ly/2LZIZmH">https://bit.ly/2LZIZmH</a>	<a href="https://bit.ly/2AUnLFN">https://bit.ly/2AUnLFN</a>	<a href="https://bit.ly/2XydhU6">https://bit.ly/2XydhU6</a>





## REVERSE CHARGE LIABILITY ON SUPPLY OF SECURITY SERVICES

(Security Personnel)

-CA. Ramnath M. Shanbhag

Reverse charge mechanism (RCM) basically imposes the obligation on the recipient of services to discharge the tax liability. In this article we have highlighted the issue on whether RCM shall be applicable for supply of services by an LLP to a registered person.

GST on services by way of supply of security personnel has been brought under the scope of RCM from 01st January 2019 through Notification No. 29/2018-Central Tax (Rate).

The relevant excerpt of the said notification is as follows:

Sl. No.	No. Nature of supply of service	Supplier of service	Recipient of service
14	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, - (i) (a) A Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.

### What constitutes body corporate?

As per Companies Act, 2013 "body corporate" or "corporation" includes a company incorporated outside India, but does not include-

(i) a co-operative society registered under any law relating to co-operative societies; and



- (ii) any other body corporate (not being a company as defined in this Act), which the Central Government may, by Notification, specify in this behalf Hence individuals, HUF, AOP, BOI, co-operative societies or firm shall be out of the purview of body corporate.

**Cases where tax shall be discharged under forward charge instead of RCM:**

- RCM shall be applicable only on providing of services of security personnel. However, supply of other security services such as installation of CCTV, sniffer dog services etc. shall not come under RCM.
- Supply of services to an unregistered person.
- Supply of services to composition dealers.
- Supply of services by a body corporate.
- Supply of services to Government agencies who have got themselves registered under the scope of this act for the purpose of deduction of TDS.

**Discharge of tax liability and eligibility to claim ITC under RCM:**

It is important to note that the tax liability under RCM shall be discharged through cash only and shall not be eligible to settle the same through debiting the credit ledger. Registration under the GST laws shall be compulsory, irrespective of the threshold limit for those liable to discharge tax under reverse charge mechanism. However, in the particular context when supplying to an unregistered person the requirement of compulsory registration would not arise. The recipient shall be eligible to claim the input tax credit for the amount discharged. Credit shall be availed upon discharge of tax liability under reverse charge.

**Latest Updates:**

**Advance Ruling: M/s AS&D Enterprise LLP, (GST AAR Haryana)**

**Facts of the case:**

The applicant being a Limited Liability Partnership (LLP) is engaged in the supply of security personnel's (manpower) to various business entities at various locations as per the recipient's requirement.

**Question of Law:**

The applicant being an LLP wanted to understand whether it would be treated as a body corporate and whether supply of security personnel by them would be taxed under forward charge instead of RCM.

**What has Haryana AAR held in the present case:**

The Haryana AAR (Authority for Advance Ruling) has come up with the following observations:

- (a) An LLP is being considered as a body corporate as per Section 2(d) of LLP Act, 2008.
- (b) LLP is a separate legal entity having to bear the full liability for its assets making it possible for partner's liability to be limited to their agreed contribution to the LLP.
- (c) The LLP Act, 2008 confers powers on the central government to apply provisions of Companies Act as appropriate.



Hence the Haryana AAR, has pronounced to include LLP within the term of body corporate for the purpose of notification No. 29/2018-Central Tax (Rate) and therefore RCM shall not apply for supply of service of security personnel to a registered person by LLP.

**Our Comments:**

As per Sec 2(98) of the CGST Act, 2017, RCM means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act. Previously as per industry practice the supply of service by an LLP to a body corporate was considered under RCM services, however the same has now been clarified through this latest AAR to include the same as taxable under forward charge.

**Note:** An advance ruling pronounced by AAR or AAAR shall be binding only on the applicant and on the concerned officer or the jurisdictional officer in respect of the applicant. Any future litigation may be avoided by applying this AAR as a conservative approach.

**Encl:** Copy of Advance Ruling

**Disclaimer:** The facts and opinions written in this column are those of the author and have been prepared based on relevant provisions and information available at the time of preparation. The article does not constitute any professional advice or a formal recommendation. The author has undertaken the utmost care to disseminate true and correct views and does not accept liability of any errors or omissions.







**HARYANA AUTHORITY FOR ADVANCE RULING,  
GOODS AND SERVICE TAX,**



**HARYANA VANIJYA BHAWAN, PLOT NO. 1-3,  
SECTOR 5, PANCHKULA-134151 (HARYANA)**

**ADVANCE RULING NO. HR/HAAR/05/2022-23 DATED**

Name & Address of the Applicant.	M/s AS&D Enterprise LLP Office Space, Number 02-119, Wework Blu One Square, Delhi Square, Delhi Jaipur Expy, Phase-IV, Udyog Vihar, Section -18, Gurgaon, Haryana, 122022.
GSTIN of the Applicant.	06ABTFA2616C1ZP
Online ARN No.	AD060122001738I dated 10.01.2022
Clause of Section 97(2) of CGST/HGST Act, 2017, under which the questions have been raised.	(b) Applicability of a notification issued under the provisions of this Act
Date of Hearing:	13.09.2022

Memo 1321

Dated: 22/09/2022

**APPLICANT'S ELIGIBILITY FOR SEEKING AN ADVANCE RULING:**

To file an application before the Authority of Advance Ruling, the applicant must satisfy the conditions prescribed under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act, 2017) and Haryana Goods and Services Tax Act, 2017 (hereinafter referred to as HGST Act, 2017). Since the provisions of both the Acts are parimateria, any reference to provisions of CGST Act, 2017 in this order should be construed as a reference to corresponding provisions in HGST Act, 2017 as well.

**Sections 97(2) of the CGST Act, 2017 prescribes that Advance Ruling may be sought inter alia on the question of (b) Applicability of a notification issue under the provisions of this Act.**

Proviso with reference to the Section 98(2) of CGST Act, 2017 states that where the questions raised in the application is already pending or decided in any proceedings in the case of the applicant under any provision of this Act, the application may be rejected by the Advance Ruling Authority after providing an opportunity of being heard to the applicant and in this case. The applicant has undertaken in form ARA-01 that the issue is neither pending nor decided in



### Statement of facts as per ARA-01:-

The applicant is Limited Liability Partnership Company registered under the Goods and Services Tax Act, 2017. The applicant is engaged in the business of providing security services to various business entities situated all over India.

The security services are provided in the form of deployment of security personnels to keep ward & watch and providing safety and security of assets/installations/offices/buildings/ properties/equipments etc. of the site or any other locations as may be specified by the recipient.

**The applicant's interpretation of law on the query:-** As per section 2(98) of CGST Act, "reverse charge" means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub-section (4) of section 5 of Integrated Goods and Services Tax Act. Therefore, under Reverse Charge Mechanism, the liability to pay tax is fixed on the recipient of the supply of goods or services instead of the supplier in respect of notified categories of goods or services.

Consequently, in exercise of the powers conferred by sub-section (3) of section 9 of the CGST Act, the Central Government, vide Notification No. 13/2017-CT(Rate) dated 28.06.2017, notified certain categories of supply of services on which the liability to pay tax is on the recipient of such services under reverse charge mechanism (RCM). **In the understanding of the applicant, services provided by it are taxable @ 18% as per Notification No. 11/2017-CT (Rate) Chapter 99 (Heading 9985).** The Government vide Notification No. 29/2018 - dated 31.12.2018 amended Notification No. 13/2017 CT (Rate) dated 28.06.2017 to insert entry No. 14.

The relevant part of the notification is as under:-

Sr. No.	Category of Supply of Services	Supplier of Services	Recipient of Services
14.	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, (i) (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under	Any person other than a body corporate	A registered person, located in the taxable territory."





Hence, the above-mentioned entry is applicable if Security services i.e. services provided by way of supply of security personnel are provided by any person, other than a body corporate, to a registered person. Therefore, tax shall be paid on forward charge basis by the supplier and provisions of sub-section (3) of section 9 of GST Law would not be applicable in the following cases:

- a) Security services provided by any person to above mentioned exempted categories of persons.
- b) Security services provided by the body corporate to any person.
- c) Security services provided by any person to unregistered person.

As it can be seen from the above-mentioned provisions and explanation, the responsibility to pay tax under reverse charge basis is casted upon the recipient if he receives the notified security services from a person who is not a body corporate. Accordingly, an explanation has been provided in Notification No. 13/2017-CT(Rate) itself to give definition to the term "body corporate" which is reproduced below:

(b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

And as per Clause (11) of section 2 of the companies Act, 2013 "body corporate" or "corporation" includes a company incorporated outside India, but does not include- (i) a co-operative society registered under any law relating to co-operative societies; and (ii) any other body corporate (not being a company as defined in this Act), which the Central Government may, by Notification, specify in this behalf;

Perusal of section 2(11) of Companies act, 2013, reveals that the above definition does not itself provide meaning of the term 'Body Corporate'. Rather it provides certain inclusions and exclusions from its ambit for the purposes of this notification under GST Law. The LLP is neither covered under inclusions clause nor exclusions provided in the provisions. Accordingly, one need to understand the term 'Body Corporate' by its general meaning. In general parlance, a 'Body Corporate' is understood to mean any entity which has a legal existence separate from its partners. Any LLP, incorporated under the Limited Liability Partnership Act, 2008, has a separate identity and perpetual succession which is prima facie sufficient to treat LLP as a body corporate. The Limited Liability Partnership Act, 2008 was enacted by Parliament to make provisions for formation and regulations of LLPs and for matters connected therewith or incidental thereto, accordingly, it will be appropriate to make reference to relevant provisions of the said Act of 2008 to understand nature of LLPs. Section 2(1)(d) of LLP Act, 2008, defines the term 'body corporate' as under: "Body Corporate" means a company as defined in clause





but does not include-

- (i) a corporation sole;
- (ii) a co-operative society registered under any law for the time being in force; and
- (iii) any other body corporate (not being a company as defined in section 3 of the Companies Act, 1956 (1 of 1956) or a limited liability partnership as defined in this Act), which the Central Government may, by Notification in the Official Gazette, specify in this behalf.

Further, section 3 of LLP Act, 2008, describes nature of any Limited Liability Partnership. Section 3: Limited Liability Partnership to be Body Corporate.

(1) A limited liability partnership is a body corporate formed and incorporated under this Act and is a legal entity separate from that of its partners.

(2) A limited liability partnership shall have perpetual succession.

(3) Any change in the partners of a limited liability partnership shall not affect the existence, rights or liabilities of the limited liability partnership

The Ministry of Corporate Affairs in "FAQS on nature of Limited Liability Partnership" has described structure of LLP as: "LLP shall be a body corporate and a legal entity separate from its partners. It will have perpetual succession".

**Bare perusal of above provisions of Limited Liability Partnership Act, 2008 and FAQs of Ministry of Corporate Affairs it can be said that LLPs incorporated under LLP Act, 2008 are body corporate for all legal purposes.**

**Reverting back to 2(11) of The Companies Act, 2013, which has been referred by Notification No. 13/2017-CT(Rate), we are of the understanding that LLPs are body corporates and accordingly is not covered by entry no. 14 of Notification No. 13/2017 CT(Rate), meaning thereby tax has to be paid by the applicant under forward charge basis.**

On the other hand, explanation (e) to Notification No. 13/2017-CTR, describes the 'Limited Liability Partnership' as partnership firm. Relevant extracts of Notification No. 13/2017-CTR are reproduced hereunder.

(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.

Due to the said explanation, there may be a view that tax is to be paid by the recipient under RCM. However, point to be considered is that the entry no. 14 of the said notification does not make any reference to the term 'Partnership

firm, 'Limited Liability Partnership' or 'Firm'. On the contrary, entry 14 of the said notification, makes reference to the term 'Body Corporate' only, meaning of which





entry 14 of the Notification No. 13/2017-CT(Rate) dated 28.06.2017 and the tax liability arising from said supply should be paid by the applicant under forward charge basis and not by the recipient under reverse charge basis.

#### **PERSONAL HEARING:**

Sh. Jatin Harjai, Advocate present on behalf of the applicant and enumerated the legal and factual aspects of the matter.

#### **DISCUSSIONS AND FINDINGS:**

The matter is being heard at length by the authority. The same is examined on all legal aspects of the issue at hand. The query in the plain words is that whether an LLP can be considered as Body corporate under the provisions of the GST Act, 2017 or not? And if it is a body corporate, then as per provisions the GST law, it shall charge tax on the supply of security services under forward charge mechanism. Reverse charge mechanism of levying the tax under the Act won't be applicable in the present case. The above mentioned submissions of the applicant with reference to the subject matter are being taken into cognizance and it is observed that Body Corporate has not been defined under the GST Act, 2007 whereas the body corporate referred in the explanation (b) of the notification no. 13/2017-CT(Rate) which states that it will be have the same meaning as assigned to it in section 2(11) of the Companies Act, 2013. Application of the notification no. 29/2018 dated 31.12.2018 in the present matter is to be considered on all factual and legal aspects.

As per our understanding of the matter, the scope of the applicability of the said notification is that the RCM is relevant only when the security services are provided to a registered person and only when the supplier of services is any person other than a body corporate. E.g. if a proprietary concern or a partnership firm provides security services to a registered person then RCM is applicable but if a private Ltd. Company provides such services the same will attract forward charge instead of RCM. Following points can be inferred from the conjoint reading of the notification and the provisions of the GST Act, 2017 and Companies Act, 2013 and LLP Act, 2009:

- a. The term 'security services' as per the notification means "services provided by way of supply of security personnel"
- b. Security services provided by any person other than a body corporate are to be covered under the said notification.
- c. If the person is obtaining security services from a body corporate, the provisions of RCM will not be applicable.
- d. As per definition of "body corporate" under section 2(11) of the Companies Act, 2013. It includes a private company, public company, one personal company, small company, Limited Liability Partnership, foreign company etc. However





- (ii) Any other body corporate (not being a company as defined in the Companies Act, 2013) which the Central Government may, by notification, specify in this behalf.
- e. If the recipients of the services is not registered person than the liability to pay tax under the GST Act is on the supplier of the security services as per section 9(1) though he is not a body corporate.
- f. An LLP is being considered as a body corporate as per section 2(d) of LLP Act, 2008.
- g. A person who is liable to pay tax under section 9(3) shall compulsorily register under the GST Act.

For the better understanding of the issue at hand, the basic features of an Limited Liability Partnership needs to be understood:-

In general terms, an LLP is a viewed as an alternate corporate business model that involves the integration of the advantages of a limited liability company with the flexibility of a partnership. It allows its members the flexibility of organizing their internal structure as a partnership based on a mutually arrived agreement. From the LLP Act, 2008 the main features inter alia are that the LLP shall be a body corporate and a legal entity separate from its partners. Any two or more person, associated for carrying on a lawful business with a view to profit, may by subscribing their names to an incorporation document and filling the same with the registrar, form-a Limited Liability Partnership. It will have perpetual succession. Even if the partners opt to leave, the LLP persists. It can enter into the contracts and own property in its own capacity. **It is a separate legal entity having to bear the full liability for its assets which makes it possible for partners' liability to be limited to their agreed contribution to the LLP.**

The LLP Act, 2008 confers powers on the Central Government to apply provisions of the Companies Act, 1956 as appropriate, by notification with such changes or modifications as deemed necessary.

Whereas a Body Corporate is an organization such as a company or government that is considered to have its own legal rights and responsibilities. The body corporate is a separate legal entity and can enter into its own contracts and manage its own legal proceedings.


From the above, it can be inferred that an LLP is an Body Corporate for the purpose of Companies Act, 2013 and the same would apply to the term body corporate for the purpose of the notification no. 13/2017-CGST(Rate) dated 28.06.2017 and as amended on 31.12.2018 vide notification no. 29/2018. In consequence the Reverse Charge Mechanism would not be applicable in the present case. Moreover, the legislative intention behind the application of RCM is on those supplies in which the government/executive do not have control over the supplier or who are working in the unorganized sector. So, the RCM is made applicable for any person other than body corporate by the said notification.



9(1) of the CGST/HGST Act, 2017 read with the relevant provision of IGST Act, 2017.

**7. Ruling: -**

Question	Answer
Whether services (Security services) provided by the applicant LLP are covered by entry 14 of Notification No. 13/2017-CT(Rate) dated 28.06.2017 and liable for tax under reverse charge mechanism or Not?	No (the services provided by the applicant, limited liability company partnership are not covered under the entry 14 of the notification no. 13/2017 dated 28.06.2017 and 29/2018 dated 31.12.2018. The reverse charge mechanism for the levy of tax under section 9(3) is not applicable in the present case).

  
(Sunder Lal)  
Member CGST

  
(Kumud Singh)  
Member SGST

**Regd. AD/Speed Post**

M/s AS&D Enterprise LLP  
Ground Floor, Mahendra Kumar Agarwal,  
Amarjyoti School Wale, Sanoli Khurd,  
Sonipat, Haryana-132103

**Copy to:**

1. The Additional Commissioner, Central Goods & Service Tax Commissionerate, Plot No. 5, Sector 25, Panchkula (Haryana).
2. The Deputy Excise and Taxation Commissioner (ST), Range- Gurgaon, District- Gurgaon (East), Ward- Gurgaon (East) Ward-1, Haryana.
3. The Deputy/ Assistant Commissioner, Central Goods & Service Tax, Commissionerate:- Gurugram, Division:- East-1, Range:- R-29, Haryana.

**Note: An Appeal against this advance ruling order lies before the Haryana Appellate Authority for Advance Ruling for Goods and Service Tax Haryana Vanijya Bhawan, Plot No. 1-3, Sector 5, Panchkula-134 151 (Haryana), within 30 days from the date of service of this order.**





## Activity Report February 2023

Sr. No.	Date	Programme	Speakers	CPE Hrs.
1	02.02.2023	Goa Branch of WIRC of ICAI in association with Goa Chamber of Commerce & Industry organised "Annual Budget Talk"	Mr. Niranjan Govindekar	Nil
2	06.02.2023	Goa Branch of WIRC of ICAI & WICASA Goa organized Investor Awareness Programme at Sant Sohirobanath Ambiye Government College of Arts and Commerce, Virnoda, Pernem, Goa	CA. Gayatri Behre	Nil
3	10.2.2023 to 28.2.2023	MCS Course		Nil
4	10.2.2023	Goa Branch of WIRC of ICAI & WICASA Goa organized Career Counselling Programme at Utkarsh High School, Bazarwada, Rivona, Sanguem, Goa	CA. Sonam Daivajna	Nil
5	16.2.2023	Goa Branch of WIRC of ICAI organized One Day Seminar on "Important Judgments for GST litigation and 360 Degree Budget 2023 Analysis"		6 Hrs.
		Important Judgments for GST litigation AND GST Amendments in Budget 2023	CA. Pritam Mahure	
		Income Tax Amendment in Budget 2023	CA.(Dr.) Girish Ahuja	
6	22.2.2023	Goa Branch of WIRC of ICAI organized S. Vaidyanath Aiyar Lecture on "Stress Management & Mental Well Being - Success Mantra"	Sister BK Sarita Rathi	2 Hrs.
7	23.2.2023	Interactive Meeting with Newly Qualified Chartered Accountants		Nil
8	25.2.2023	Goa Branch of WIRC of ICAI & WICASA Goa organized Investor Awareness Programme" at Government Higher Secondary School, Mastimol, Canacona, Goa	CA. Shrinivas Prabhu	Nil
9	27.2.2023	Goa Branch of WIRC of ICAI & WICASA Goa organized Investor Awareness Programme" at Government College of Arts, Science & Commerce, Khandola, Marcela, Goa	CA. Harjeet Parkar	Nil





Sr. No.	Date	Programme	Speakers	CPE Hrs.
10	27 & 28.2.2023	Goa Branch of WICASA jointly with Pune Branch & others Branches of WICASA organized 5 days Virtual "Workshop on GST Compliance Training for Articles in CA offices"  Input Tax Credit including Block Credit  Reverse Charge Mechanism under GST	CA. Swapnil Munot  CA. Chaitanya Vakharia	2 Hrs. each day, total 4 Hrs.
11	28.2.2023	Goa Branch of WIRC of ICAI & WICASA Goa organized Investor Awareness Programme at GVM'S GGPR College of Commerce and Economics, Farmagudi, Ponda, Goa	CA. Gayatri Behre	Nil
12	28.2.2023	Goa Branch of WIRC of ICAI & WICASA Goa organized Half day Seminar for CA Students on "Ind AS Applicability, Significant Changes & CSR Reporting"	CA. Royce Pereira	3 Hrs.



## Annual Budget Talk held on 02.02.2023



Investor Awareness Programme at Sant Sohirobanath Ambiye  
Government College of Arts and Commerce, Virnoda, Pernem, Goa  
held on 06.02.2023





MCS Course held on held on 10.2.2023



Career Counselling Programme at Utkarsh High School,  
Bazarwada, Rivona, Sanguem, Goa held on 10.2.2023





**One Day Seminar on Important Judgments for GST litigation and  
360 Degree Budget 2023 Analysis held on 16.2.2023**





Lecture meeting on “Stress Management & Mental Well Being – Success Mantra” held on 22.2.2023



Interactive Meeting with Newly Qualified Chartered Accountants  
held on 23.2.2023

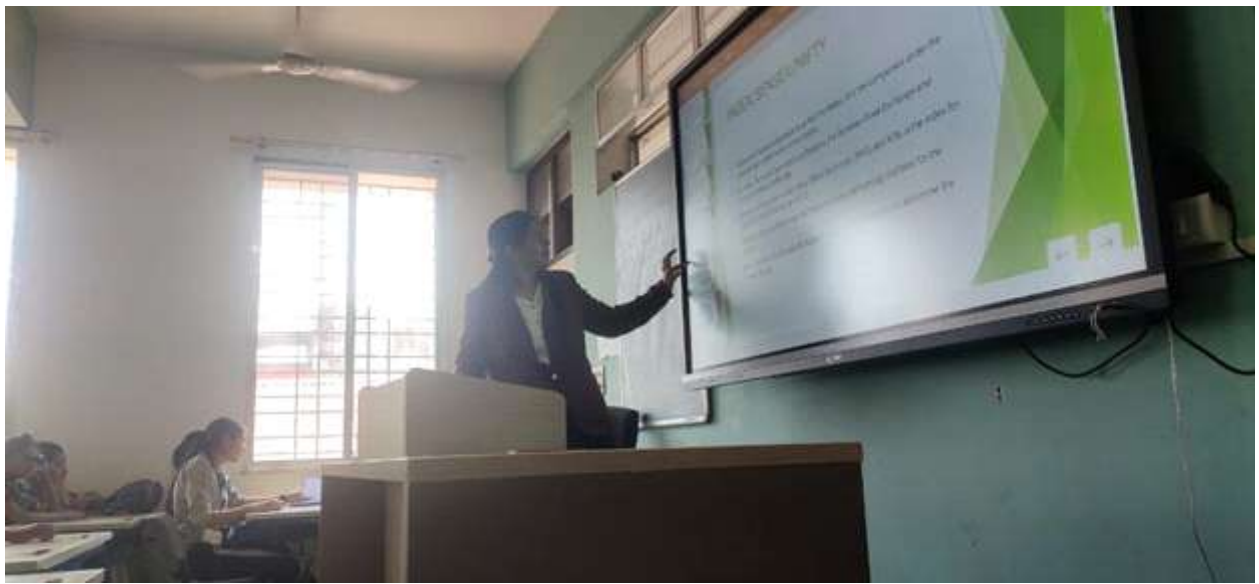


Investor Awareness Programme” at Government Higher Secondary School,  
Mastimol Canacona Goa held on 25.2.2023





**Investor Awareness Programme at Government College of Arts, Science & Commerce, Khandola, Marcela, Goa held on 27.2.2023**

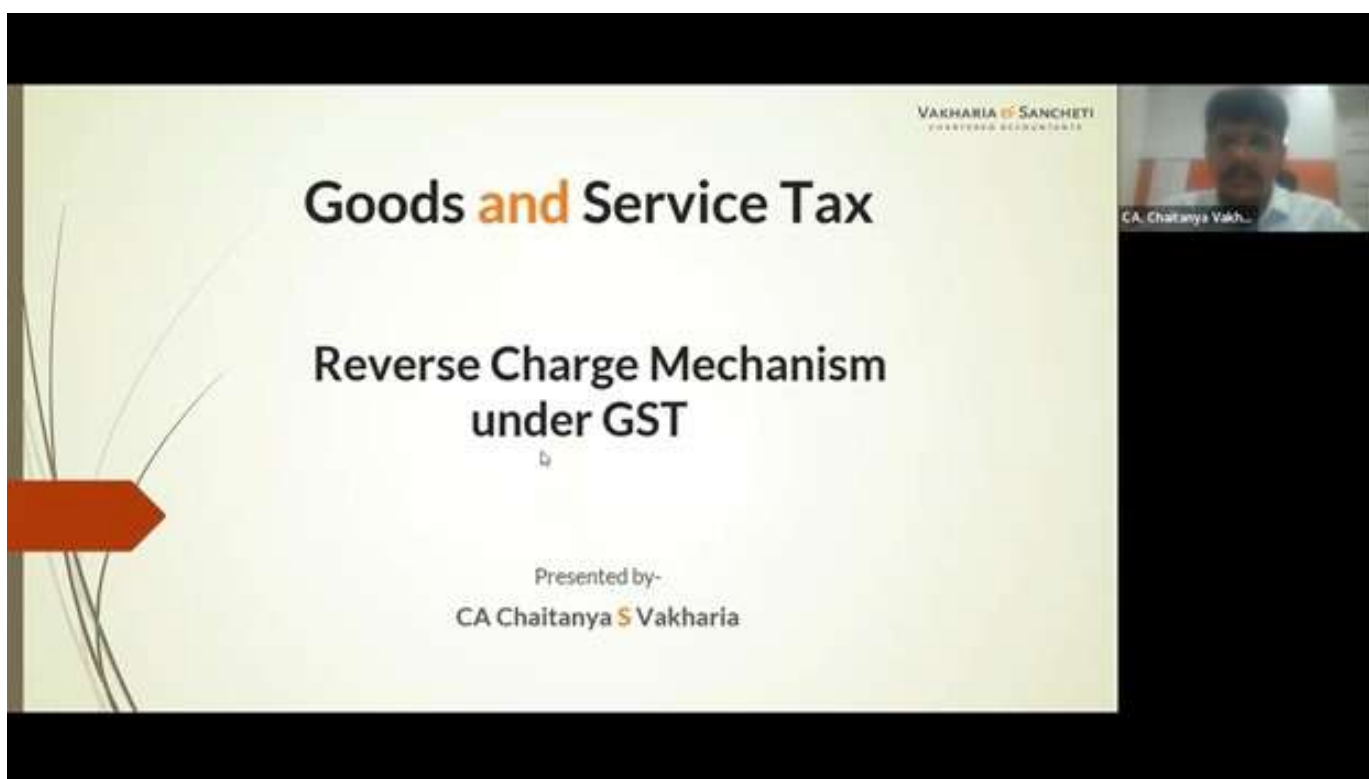


**Investor Awareness Programme” at GVM’S GGPR College of Commerce  
and Economics, Farmagudi, Ponda offices held on 28.2.2023**





Workshop on GST Compliance Training for Articles in  
CA offices held on 27 & 28.2.2023



**Seminar for CA Students on “Ind AS Applicability,  
Significant Changes & CSR Reporting held on 28.2.2023**





# Birthday Wishes



**NAIK RAJAN  
RANNU  
01-FEB**



**VEERA  
RAGHAVAN S  
06-FEB**



**SHIVDATTA  
GURUNATH AMBE  
08-FEB**



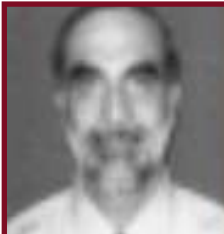
**ANUP RAVINDRA  
SINAI BORKAR  
10-FEB**



**VANESSA STELLA  
VAZ  
10-FEB**



**ADHIA CHAMPAKLAL  
VRAJLAL  
11-FEB**



**PATIL VILASRAJE  
APPASAHEB  
11-FEB**



**PRIYANKA MEHTA  
12-FEB**



**SARMALKAR  
DAMODAR YESHWANT  
14-FEB**



**BHARATI DEELIP  
PRABHUDESAI  
15-FEB**



**HEGDE NAGESH  
DEVIDAS  
18-FEB**



**THOMAS PAUL  
ANDRADE  
18-FEB**



**FRANISA MARIA  
GONSALVES  
18-FEB**



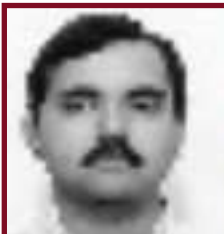
**BARGI VITHAL  
NAGESH  
19-FEB**



**PALLAVI SAGAR  
SALGAOCAR  
20-FEB**



**PRANAV ANANT  
NAIK  
22-FEB**



**SUHAS MANNUR  
24-FEB**



**SEEMADEVI  
J. TANEJA  
27-FEB**



**BANDEKAR KISHOR  
MANGESH  
28-FEB**



**AMODA UTTAM  
BENE  
28-FEB**



## March Birthdays

CA. Mathew Nadackel Thomas	01-Mar
CA. Kittur Suresh Subbaji	01-Mar
CA. Usha Ajay Sood	02-Mar
CA. Narsinva Namdev Lotlikar	03-Mar
CA. Pradeep Kumar Kulkarni	04-Mar
CA. Shilpa Narcinva Bene	04-Mar
CA. Naveen Ganesh Daivajna	05-Mar
CA. Geetali Rajesh Sinai Talaulicar	08-Mar
CA. Naik Supriya Deepak	09-Mar
CA. Vinay K. Shet	11-Mar
CA. Rowena Clena Vaz Dalgado	11-Mar
CA. Dinesh Shankarlal Heda	19-Mar
CA. Nandakishor Mahadev Shiolkar	20-Mar
CA. Shet Varsha Satish	24-Mar
CA. Karen Raquel Martins Furtado	25-Mar
CA. Srinivasan Sivaraman	26-Mar
CA. Madhavi Sanjay Pandit	26-Mar
CA. Thomas Sebastian Keeranchira	28-Mar
CA. Christina Thomas Keeranchira	31-Mar

*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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***jagruti@goa-icai.org***

*with your photo & brief profile.*

