



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 8
September 2023



जागृती

Arise, Awaken, Aspire

DISCLAIMER:

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MANAGING COMMITTEE



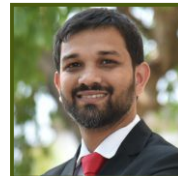
CA. THOMAS ANDRADE
Chairperson



CA. MILIND SHIRODKAR
Vice-Chairperson



CA. VINAYAK DHUMATKAR
Secretary



CA. VISHWANATH BHOBE
Chairperson - WICASA

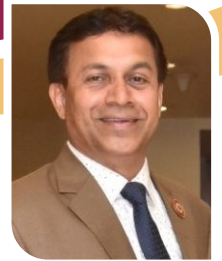


CA. VAIBHAV BALE
Treasurer



CA. GAURAV KENKRE
Immediate
Past Chairperson

Chairperson's Communiqué



My Dear Professional Colleagues,

I hope this message finds you all in good health and relaxed mind as the month of September concluded and most of us spent sleepless nights to complete professional commitments by completing Company Statutory Audit and Income Tax Audit in timely manner. Considering the busy schedule of members Goa branch did not plan any activities for members.

Goa Branch and WICASA Goa has participated in Mega Career Counselling drive undertaken by ICAI, New Delhi, held on single day on 08th September 2023 across the country. Goa Branch held career counselling in around 30 schools and colleges across Goa covering over 3,000 students and provided insights on newly launched CA course by ICAI. I thank the team of career counsellors from Goa for sparing their valuable time in this noble cause to serve alma matter and reaching out to support this mega event.

Goa Branch is overwhelmed by the response for the Residential Refresher Course being Organized under the aegis of Committee for Members in Practice of ICAI and hosted by Goa Branch of WIRC of ICAI jointly with Belagavi Branch of SIRC of ICAI from Friday, 13th October, 2023 to Sunday, 15th October, 2023 at Shangri-La Jungle Resort, Anmod, Karnataka.

This RRC marks a significant milestone for us, as its being held after more than a decade. It is heartening to witness the enthusiasm and participation from our esteemed members along with families. The RRC promises to be an enriching experience, offering a platform for knowledge enhancement, networking and relaxation in the serene surrounding of Shangri-La Jungle Resort. Hope members will have great memories to cherish.

As we embark on another month of professional excellence and growth, I want to thank each one of you for your dedication to our noble profession.

Wishing you all a productive and prosperous October "Where the leaves may fall, but knowledge continues to rise, Share what you know and watch the world change".

Fraternal regards,

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 September 2023 issued by the Central Board of Direct Taxes (CBDT) 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.

- **Income Tax Updates**
- CBDT has extended the due date for furnishing audit report in case of charitable institutions in Form 10B/Form 10BB for Financial Year 2022-23 to 31st October, 2023. Further the due date for furnishing Return of Income in Form ITR-7 for Assessment Year 2023-24 has also been extended to 30th November, 2023.
- CBDT has amended Rule 11UA of the Income Tax Rules for determining fair market value of unquoted equity shares for the purpose of Section 56(2)(viib) of the Act.

The key highlights of the changes in Rule 11 UA are:

- a) In addition to the two methods for valuation of shares, namely, Discounted Cash Flow (DCF) and Net Asset Value (NAV) method, available to residents under Rule 11UA, five more valuation methods have been made available for non-resident investors, namely, Comparable Company Multiple Method, Probability Weighted Expected Return Method, Option Pricing Method, Milestone Analysis Method, Replacement Cost Method.
- b) Where any consideration is received for issue of shares from any nonresident entity notified by the Central Govt., the price of the equity shares corresponding to such consideration may be taken as the FMV of the equity shares for resident and non-resident investors, subject to the following: (i) To the extent the consideration from such FMV does not exceed the aggregate consideration that is received from the notified entity, and (ii) The consideration has been received by the company from the notified entity within a period of ninety days before or after the date of issue of shares which are the subject matter of valuation.
- c) On similar lines, price matching for resident and non-resident investors would be available with reference to investment by Venture Capital Funds or Specified Funds.
- d) Valuation methods for calculating the FMV of Compulsorily Convertible Preference Shares(CCPS) have also been provided.
- e) A safe harbor of 10% variation in value has been provided.






- CBDT has introduced a revised procedure, format and standards for filing applications for the grant of certificates required for deduction of income tax at lower rates or for no deduction of income tax.

MCA Updates

- The Ministry of Corporate Affairs vide its General Circular No 9/2023 dated 25.09.2023 has allowed the Companies whose AGMs are due in the year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September 2024 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 statutory time holding of AGMs by the companies under the Companies Act, 2013.

Important Links:

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





GST NOTIFICATIONS FOR THE MONTH OF AUGUST & SEPTEMBER 2023

-CA Aishwarya G. Talaulikar

- **Notification No 36/2023 dated 04-08-2023 – Central Tax**

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons paying tax under section 10 of the said Act, namely

1. The electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
2. The electronic commerce operator shall collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per provisions of subsection (3) of section 52 of the said Act and
3. The electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

This notification shall come into force with effect from 01-10-2023.

- **Notification No 37/2023 dated 04-08-2023 – Central Tax**

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration in accordance with the notification issued under sub-section (2) of section 23 vide notification number 34/2023- Central Tax, dated the 31st July, 2023, namely

1. The electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
2. The electronic commerce operator shall not allow any inter-State supply of goods through it by the said person
3. The electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person and
4. The electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.



Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

This notification shall come into force with effect from 01-10-2023.

• **Notification No 38/2023 dated 04-08-2023 – Central Tax**

Due to the voluminous content of the said notification, the users are requested to kindly visit below mentioned hyperlink to access the above notification.

<https://taxinformation.cbic.gov.in/view-pdf/1009820/ENG/Notifications>

• **Notification No 39/2023 dated 04-08-2023 – Central Tax**

In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following further amendments in the notification no 2/2017 – Central Tax dated 19-06-2017, namely

1. for serial number 39 and the entries relating thereto, the following serial number and entries shall be substituted and shall be deemed to have been substituted, namely 39 – Guntur - Districts of West Godavari, Krishna, NTR, Eluru, Guntur, Bapatla, Palnadu, Prakasam, SPS Nellore, mandals of Kovvur, Chagullu, Tallapudi, Nidadavole, Undrajavaram, Peravali, Devarapalle, Gopalapuram and Nallajerla of East Godavari District and mandals of Gudur, Chillakaur, Kota, Vakadu, Chittampur, Balayapalli, Venkatagiri, Dakkili, Ozili, Naidupet, Pellakur, Doravarisatram, Sullurpeta and Tada of Tirupati District in the state of Andhra Pradesh.
2. For serial number 101 and the entries relating thereto, the following serial number and entries shall be substituted and shall be deemed to have been substituted, namely:- 101 – Tirupati - Districts of Chittoor, YSR Kadapa, Anantpur, Annamayya, Sri Satyasai, Nandyal, Kurnool and mandals of Buchi Naidu Kandriga, Varadaiahpalem, Satyavedu, Srikalahasti, Thottambedu, Renigunta, yerpedu, Kumara Venkata Bhupala Puram, Nagalapuram, Pichatur, Narayanavanam, Tirupati Urban, Tirupati Rural, Chandragiri, Pakala, Ramachandrapuram, Vadamalapet, Puttur, Yerravaripalem and Chinnagottigallu of Tirupati district in the State of Andhra Pradesh.
3. For serial number 107 and the entries relating thereto, the following serial number and entries shall be substituted and shall be deemed to have been substituted, namely:- 107 – Visakhapatnam - In the Districts of Srikakulam Vizianagaram, Visakhapatnam, Anarkapalli, Alluri Sitaramaraju, Parvatipurammanyam, Dr. B.R. Ambedkar Konaseema, Kakinada and mandals of Rajamahendravaram Urban, Rajamahendravaram Rural, Kadiam, Rajanagaram, Seethanagaram, Korukonda, Gokavaram, Anaparthi, Biccavolu and Rangampeta of East Godavari District in the State of Andhra Pradesh.”



- **Notification No 41/2023 dated 25-08-2023 – Central Tax**

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 hereby makes the following further amendment in the notification no 83/2020 dated 10-11-2020 namely

1. for the words, letter and figure - tax periods April 2023, May 2023 and June 2023, the words, letter and figure - tax periods April 2023, May 2023, June 2023 and July 2023 shall be substituted.
2. for the words, letters and figure - thirty-first day of July, 2023, the words, letter and figure - twenty-fifth day of August, 2023 shall be substituted.

This notification shall come into force with effect from 31-07-2023.

- **Notification No 42/2023 dated 25-08-2023 – Central Tax**

In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, hereby makes the following further amendment in the notification no 12/2023 dated 24-05-2023, namely

1. For the words, letter and figure - tax periods April 2023, May 2023 and June 2023, the words, letter and figure - tax periods April 2023, May 2023, June 2023 and July 2023 shall be substituted.
2. For the words, letters and figure - thirty-first day of July, 2023, the words, letter and figure - twenty-fifth day of August, 2023 shall be substituted.

This notification shall come into force with effect from 31-07-2023.

- **Notification No 43/2023 dated 25-08-2023 – Central Tax**

In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, hereby makes the following amendment in the notification no. 20/2023 – Central Tax, dated the 17th July, 2023 namely

- For the words, letters and figure -thirty-first day of July, 2023, the words, letter and figure -twenty-fifth day of August, 2023 shall be substituted.

This notification shall come into force with effect from 31-07-2023.

- **Notification No 44/2023 dated 25-08-2023 – Central Tax**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, hereby makes the following further amendment in the notification no 26/2019 dated 28-06-2019, namely

1. For the words, letter and figure -tax periods April 2023, May 2023 and June 2023, the words, letter and figure -tax periods April 2023, May 2023, June 2023 and July 2023 shall be substituted.



2. For the words, letters and figure -thirty-first day of July, 2023, the words, letter and figure -twenty-fifth day of August, 2023 shall be substituted.

This notification shall come into force with effect from 31-07-2023.

- **Notification No 45/2023 dated 06-09-2023 – Central Tax**

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:

31B. Value of supply in case of online gaming including online money gaming

Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money's worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

31C. Value of supply of actionable claims in case of casinos

Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for -

- (i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casinos; or
- (ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required.

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casinos.

- **Notification No 47/2023 dated 25-09-2023 – Central Tax**

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, hereby makes the following amendments in the notification No. 30/2023-Central Tax, dated the 31st July, 2023 namely:-

In the said notification, after the words “ hereby notifies the following special procedure to be followed” the words and figures “ with effect from 1st day of January 2024” shall be inserted and shall be deemed to have been inserted with effect from the 31st July 2023.

- **Notification No 48/2023 dated 29-09-2023 – Central Tax**

In exercise of the powers conferred by sub-section (2) of section 1 of the Central Goods and Services Tax (Amendment) Act, 2023, the Central Government hereby appoints the 1st day of October, 2023, as the date on which the provisions of the said Act, shall come into force.



- **Notification No 49/2023 dated 29-09-2023 – Central Tax**

In exercise of the powers conferred under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, notifies the following supplies under the said sub-section, namely –

- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.

This notification shall come into force on the 1st day of October, 2023.

- **Notification No 50/2023 dated 29-09-2023 – Central Tax**

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following amendment in the notification no. 66/2017-Central Tax, dated the 15th November, 2017 namely –

In the said notification, with effect from the 1st October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures “, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

- **Notification No 51/2023 dated 29-09-2023 – Central Tax**

Due to the voluminous content of the said notification, the users are requested to kindly visit below mentioned hyperlink to access the above notification.

<https://taxinformation.cbic.gov.in/view-pdf/1009873/ENG/Notifications>



Activity Report September 2023

Sr. No.	Date	Programme	Speakers	CPE Hrs.
1	5.9.2023 to 14.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Mock Tests (Series-I) for the Students of Intermediate and Final level appearing in the November, 2023 Examinations		
2	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Saraswat Vidyalaya High School at Mapusa	CA Swati Sanzgiri	Nil
3	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Shree Ganesh Higher Secondary School, Mapusa	CA Siddhi Bhgkar	Nil
4	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at St. Britto High School, Mapusa	CA Siddhi Bhgkar	Nil
5	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Saraswat Vidyalaya's Purushottom Walawalkar Higher Secondary School, Mapusa	CA Kavita Bhosale	Nil
6	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at St. Xavier's College, Mapusa	CA Sonal D'Silva	Nil
7	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Dnyanprassarak Mandal's College and Research Centre, Mapusa	CA Swati Sanzgiri	Nil
8	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at SES Sridora Caculo College of Commerce and Management Studies, Mapusa	CA Sonal D'Silva	Nil
9	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at S.S.A. Govt. College of Arts & Commerce, Pernem	CA Siddhi Bhgkar	Nil
10	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at St. Thomas Higher Secondary School, Aldona	CA Kavita Bhosale	Nil



Sr. No.	Date	Programme	Speakers	CPE Hrs.
11	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at St Thomas Boys High School, Aldona	CA Kavita Bhosale	Nil
12	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Little Flower of Jesus High School, Calangute	CA David Pinto	Nil
13	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Lourdes convent high school, Saligao	CA David Pinto	Nil
14	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Sacred Heart High School, Parra	CA David Pinto	Nil
15	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at VidyaPrabodhini Higher Secondary School, Parvari	CA Dhanashree Prabhukhanolkar	Nil
16	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Dempo College Of Commerce & Economics, Cujira	CA Janvi Shah	Nil
17	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Dr K B Hedgewar Higher Secondary School, Cujira	CA Dhanashree Prabhukhanolkar	Nil
18	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Govt College of Commerce, Margao	CA Saripalli Venkata Raman	Nil
19	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Mahila Nutan High School, Margao	CA Saripalli Venkata Raman	Nil
20	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at VM's RMSalgaocar Higher Secondary school, Margao	Aakash Kamat Azrenkar	Nil
21	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Shishu Vikas High School, Navelim	CA. Mitali Talwadker	Nil
22	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Rosary College of Commerce & Arts, Navelim	CA Prasheel Kamat	Nil



Sr. No.	Date	Programme	Speakers	CPE Hrs.
23	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at St.Judes High School, Salcete	CA. Mitali Talwadker	Nil
24	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Holy Cross Institute, Quepem	CA Sonam Daivajna	Nil
25	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Guardian Angel High school, Curchorem	CA Saish Naik	Nil
26	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Sarvodaya Educational Society's High School, Curchorem	CA Sonam Daivajna	Nil
27	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Guardian Angel Higher Secondary School, Curchorem	CA Saish Naik	Nil
28	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at Shree Katyayani Baneshwar Vidyalaya, Canacona	CA Shrinivas Prabhu	Nil
29	8.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Career Counselling Programme at DPM's Shree Mallikarjun & Shri. Chetan Manju Desai College, Canacona	CA Shrinivas Prabhu	Nil
30	9.9.2023	Goa Branch of WIRC of ICAI & WICASA Goa organised Half day Seminar for CA Students on "Simplifying Audit under Companies Act for Articles"	CA. Aditya Kulkarni	Nil



Mock Tests (Series-I) for the Students of Intermediate and Final level appearing in the November, 2023 Examinations held on 5.9.2023 to 14.9.2023



Career Counselling Programme at Saraswat Vidyalaya High School, Mapusa held on 8.9.2023



Career Counselling Programme at Shree Ganesh Higher Secondary School, Mapusa held on 8.9.2023



Career Counselling Programme at St. Britto High School, Mapusa held on 8.9.2023



Career Counselling Programme at Saraswat Vidyalaya's Purushottom Walawalkar Higher Secondary School, Mapusa held on 8.9.2023





Career Counselling Programme St. Xavier's College, Mapusa at held on 8.9.2023



**Career Counselling Programme at Dnyanprassarak Mandal's
College and Research Centre, Mapusa held on 8.9.2023**



**Career Counselling Programme at SES Sridora Caculo College of Commerce and
Management Studies , Mapusaheld on 8.9.2023**



Career Counselling Programme at S.S.A. Govt. College of Arts & Commerce, Pernem held on 8.9.2023



Career Counselling Programme at St. Thomas Higher Secondary School, Aldona held on 8.9.2023



**Career Counselling Programme at St Thomas Boys High School,
Aldona held on 8.9.2023**



**Career Counselling Programme at Little Flower of Jesus High School,
Calangute held on 8.9.2023**



**Career Counselling Programme at Lourdes Convent High School,
Saligao held on 8.9.2023**



Career Counselling Programme at Sacred Heart High School held on 8.9.2023



Career Counselling Programme at VidyaPrabodhini Higher Secondary School, Parvari held on 8.9.2023



**Career Counselling Programme at Dempo College Of
Commerce & Economics, Cujira held on 8.9.2023**



**Career Counselling Programme at Dr K B Hedgewar
Higher Secondary School, Cujira held on 8.9.2023**

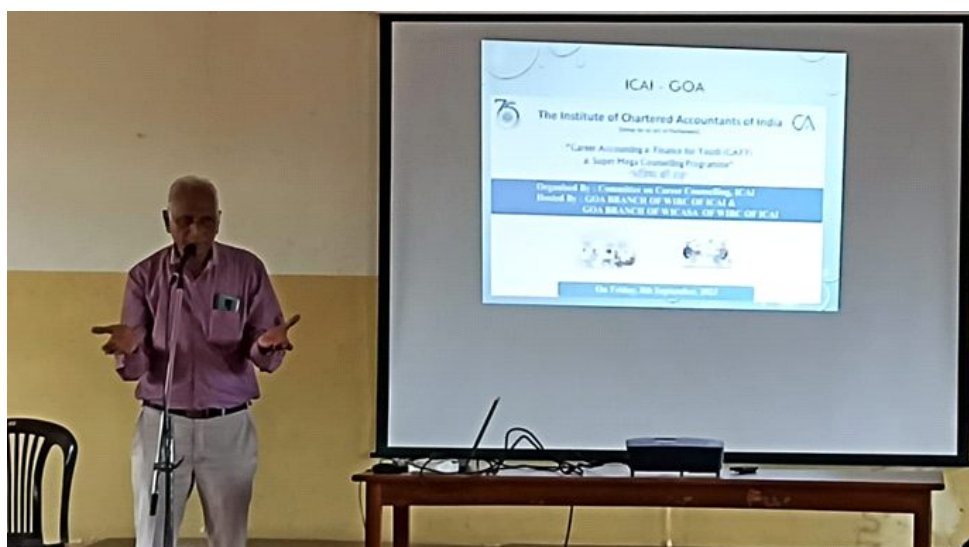


**Career Counselling Programme at Govt College of Commerce,
Margao held on 8.9.2023**





**Career Counselling Programme at Mahila Nutan High School,
Margao held on 8.9.2023**



Career Counselling Programme at VM's RMSalgaocar Higher Secondary School, Margao held on 8.9.2023



Career Counselling Programme at Shishu Vikas High School, Navelim held on 8.9.2023



**Career Counselling Programme at Holy Cross Institute,
Quepem held on 8.9.2023**



Career Counselling Programme at Guardian Angel High school, Curchorem held on 8.9.2023



**Career Counselling Programme at Sarvodaya Educational
Society's High School, Curchorem held on 8.9.2023**



**Career Counselling Programme at Guardian Angel Higher
Secondary School, Curchorem held on 8.9.2023**



**Career Counselling Programme at Shree Katyayani Baneshwar
Vidyalaya, Canacona held on**



Career Counselling Programme at DPM's Shree Mallikarjun & Shri. Chetan Manju Desai College, Canacona held on 8.9.2023



Half day Seminar for CA Students on “Simplifying Audit under Companies Act for Articles held on 9.9.2023





Birthday Wishes



**KAKODKAR KAPISH
SHIVAJI
02-SEPT**



**VERLEKAR VASUDEO
BHAGWANT PRABHU
02-SEPT**



**MILIND TULSIDAS
SHIRODKAR
05-SEPT**



**VINESH RAGHU
PIKALE
05-SEPT**



**YOGESH VITHAL
THAKUR
09-SEPT**



**RAVINDRA SURESH
NAVATHE CHAFADKAR
09-SEPT**



**SAMRUDHI
DEVENDRA BALE
09-SEPT**



**NAIK GAUNEKER
NARSINHA NAGUENDRA
10-SEPT**



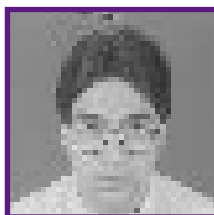
**GURUDATT VISHNU
ZATEKAR
10-SEPT**



**RAMANI RAJAN
BHAVANI
11-SEPT**



**KAMAT GOVIND
VITHAL
11-SEPT**



**EULOGIO FRANCIS
FERNANDES
13-SEPT**



**FOTUDAS RAVLU
KANEKAR
16-SEPT**



**DEEPAK BHASKAR
NAGVEKAR
16-SEPT**



**DESAI RAJENDRA
MAHADEV
16-SEPT**



**KENI GIRISH
SHIVAJI
18-SEPT**



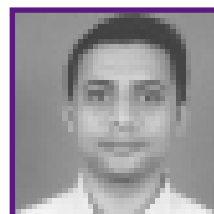
**GAITONDE YATIN
RATNAKAR
22-SEPT**



**AYESHA
PINTO
25-SEPT**



**SREEDHAR
VASANTRAO PADHYE
25-SEPT**



**SAGARDEV KRISHNA
SATPUTE
27-SEPT**



**KIRTANI MOHAN
KESHAV
27-SEPT**



**PRASAD GURUDAS
MHAPNE
30-SEPT**



October Birthdays

Tatia Rajesh	01-Oct
Kamat Rajendra Eknath	01-Oct
Naik Ramkrishna Madhav	02-Oct
Divya Prabhu Bam	03-Oct
Anouschka Sandhya J. Furtado	04-Oct
Dhumaskar Ulhas D.	06-Oct
Daga Niranjana	07-Oct
Devendra Vinayak Sinai Kakodkar	08-Oct
Banerji Anandanath	09-Oct
Vaibhav Devendra Bale	10-Oct
Deshpande Sadashiv Keshav	11-Oct
Bhat Vishwanath Devidas	11-Oct
Bhushan Janardan Verlerkar	13-Oct
Talwadker Mitali Durgesh	14-Oct
Saish Naik	14-Oct
Ribeiro Sa Gladstone Anthony	15-Oct
Manguesh Abhijeet Ravindra Virginkar	15-Oct
Deshpande Pramodchandra Balkrishna	16-Oct
Agnelo Remedios	16-Oct
Pawoskar Dattaraj Sachchidanand	16-Oct
Cheeda Rajesh Damji	16-Oct
Ashutosh Abhay Kharangate	16-Oct
Prasheel G Kamat	18-Oct
Shabnam Nivedita Barros	18-Oct
Pai Angle Ashutosh Vaikunth	18-Oct
Russell Thomas Barreto	18-Oct
Govenkar Pradip Chandrakant	18-Oct
Kamat Sanjiv Upendra	21-Oct
Pawar Prakash Pundlik	21-Oct
Harite Nandkishore Sidhanand	21-Oct
Bhagawathi S.	21-Oct
Piyush R. S. Jari	21-Oct
K. Devidas Pai	22-Oct
Varsha Sachindra Sirdesai	23-Oct
Sawaikar Sudha Pradip	25-Oct
Preeti Pradip Mahatme	25-Oct
Mohammed Rafi Imamsab Bepari	27-Oct
Bale Devendra Ananta	28-Oct

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.



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