



E-NEWSLETTER

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (Set Up by an act of Parliament) GOA BRANCH (WIRC)

जागृती

Arise, Awaken, Aspire

E-NEWSLETTER
Volume VIII
Part VI
JULY
2026

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Chairman's Communique



Dear Esteemed Members and Students,

The month of July 2026 was marked by a series of meaningful initiatives that reflected the ICAI – Goa Branch (WIRC)'s continued commitment towards professional excellence, social responsibility and student development. As we celebrated the 78th Chartered Accountants' Day, the month provided an opportunity not only to commemorate the rich legacy of our profession but also to reaffirm our responsibility towards society, the profession and the future generation of Chartered Accountants.

Member Activities

The Branch celebrated the 78th Chartered Accountants' Day with a host of activities that brought together members in a spirit of unity, service and professional pride. The celebrations included a Cyclothon, ICAI Flag Hoisting Ceremony, Free Eye Check-up Camp, Health Check-up Camp, expert sessions on mental health and lifestyle-related diseases, felicitation of senior members attaining the age of 70 and 75 years during the calendar year, the 52nd Annual General Meeting of the Branch, Tree Plantation Drive, Swachh Bharat Abhiyan and a Financial Literacy Campaign. These initiatives reflected the profession's commitment towards community service, health and wellness, environmental sustainability and financial awareness.

In continuation of our social outreach initiatives, the Branch, jointly with Srinivasa Sinai Dempo College – Autonomous, Bambolim, Cujira and the Rotary Club of Dona Paula, organised a Blood Donation Camp – "Swasth Bharat, Samriddh Bharat" in honour of the Border Security Force. The enthusiastic participation in this noble initiative reaffirmed the profession's commitment towards contributing to society beyond the realm of professional practice.

The month concluded on a proud note with the inauguration of the ICAI Accountancy Museum at Saraswat Education Society's Purushottom Walawalkar Higher Secondary School, Mapusa. This marked the first ICAI Accountancy Museum to be established in a Higher Secondary School in the State of Goa, taking the profession closer to young students at a formative stage of their academic journey. The initiative aims to inspire students by showcasing the rich heritage and evolution of the Chartered Accountancy profession while encouraging them to explore it as a rewarding career.

Student Activities

Student development continued to remain a key focus area of the Branch. WICASA organised a Full-Day Seminar on "Beyond the Books: Audit in Practice – Audit Lifecycle, Income Leakage & Insurance Insights," providing students with valuable practical exposure to the realities of professional practice and helping them bridge the gap between theoretical knowledge and practical application.



The Branch also successfully conducted the 6th Annual General Meeting of WICASA Goa, reaffirming its commitment towards strengthening student engagement and leadership within the student fraternity.

Keeping in view the forthcoming examinations, WICASA organised the Mock Test Paper Series – I for students appearing for the CA Intermediate September 2026 Examination. Such initiatives continue to provide students with an opportunity to assess their preparedness and approach their examinations with greater confidence.

The Way Forward

As we step into August, the Branch remains committed to equipping members with the knowledge and skills required to thrive in a rapidly evolving professional landscape. I am delighted to share that we have launched the 4th Batch of the ICAI Certificate Course on Artificial Intelligence – Level 1, which has already received a very encouraging and positive response from members. The enthusiastic response clearly reflects the profession's growing willingness to embrace technology and leverage Artificial Intelligence to enhance productivity, improve decision-making and deliver greater value to clients.

Building upon this encouraging momentum, the Branch also proposes to launch the Artificial Intelligence – Level 2 programme during September 2026, enabling members to deepen their understanding of advanced AI applications and emerging digital technologies. As Artificial Intelligence continues to transform the way professionals work, our endeavour is to ensure that members remain future-ready by continuously upgrading their knowledge and embracing innovation as an integral part of professional practice.

Together Towards Excellence

The continued support, encouragement and active participation of our members and students, remain the driving force behind every initiative of the Branch. I express my sincere gratitude to each one of you for your unwavering trust and contribution towards strengthening the activities of the ICAI – Goa Branch (WIRC).

As we move forward, let us continue to learn, innovate and collaborate while embracing emerging opportunities for the profession. Together, I am confident that we will continue to build a vibrant Branch that empowers members, inspires students and contributes meaningfully to the profession and society.

With warm regards,

CA Vinayak V. Dhumatkar

Chairman

ICAI – Goa Branch (WIRC)





Direct Tax & Corporate Law Updates- July 2026

-CA. Rohan Bhandare

Given below are summarised versions of certain important Circulars/Notifications/Press Releases for July 2026 issued by the Central Board of Direct Taxes (CBDT) and Ministry of Corporate Affairs 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.

Direct Tax Updates

- CBDT Circular No. 06/2026- The CBDT has condoned the delay in filing Form 10AB for approval under clause (ii) of the first proviso to Section 80G(5), where the original due date was 30th September 2025 and the application was furnished between 1st October 2025 and 31st March 2026. The jurisdictional Pr. CIT / CIT is authorised to dispose of such applications, including those earlier rejected solely on the ground of delay on merits, on or before 31st December 2026.
Source: <https://www.incometaxindia.gov.in/documents/d/guest/circular-no-06-2026-pdf>
- CBDT Notification No. 80/2026 dated 10th July 2026: The CBDT has notified NIL deduction of TDS under the Income-tax Act, 2025 on specified receipts received by eligible International Financial Services Centre (IFSC) units. The exemption applies subject to prescribed conditions, including submission of Form 1(N) by the IFSC unit. The notification is effective retrospectively from 1 April 2026.
Source: <https://www.incometaxindia.gov.in/documents/d/guest/notification-80-2026-pdf>
- CBDT Notification No. 85/2026 dated 15th July 2026 has notified the Cost Inflation Index (CII) for FY 2026-27 as **384** under the Income-tax Act, 2025.
Source: <https://www.incometaxindia.gov.in/documents/d/guest/notification-no-85-2026-pdf>
- CBDT Notification No. 97/2026 dated 24th July 2026 has notified the Income-tax (Third Amendment) Rules, 2026, inserting Appendix IV to prescribe **Form ITR-BN**, the Return of Income for Block Assessment in search and seizure cases under the Income-tax Act, 2025 read with applicable rules, and prescribes the format and filing requirements. The Rules are effective retrospectively from 1 April 2026 and apply to any search initiated under Section 247 or requisition made under Section 248 of the Act on or after that date.
Source: <https://www.incometaxindia.gov.in/documents/d/guest/notification-97-2026-pdf>

Corporate Law Updates

- General Circular No. 03/2026 dated 8th July 2026 issued by the Ministry of Corporate Affairs (MCA) has extended the validity of the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026) from 15 July 2026 to 31 August 2026. The extension was granted in view of the capacity enhancement / restoration activities following the fire incident on 5 June 2026.

Source: <https://www.mca.gov.in/bin/dms/getdocument?mds=cZO4R5jrA7agXf0qpt0zzA%253D%253D&type=open>



ICAI Updates

- **Exposure Draft - 'Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961' for Public Comments**

In July, 2025; the Direct Taxes Committee had come out with "Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961". DTC proposes to revise the "Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961 (Revised 2025)" for the benefit of the members. Accordingly, the Exposure Draft - 'Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961', incorporating the proposed changes, has been issued for public comments. The Exposure Draft can be accessed at the link: <https://resource.cdn.icaai.org/93172dtc-aps5776-exposure-draft.pdf>

Important Links:

Income Tax Updates	MCA Updates	ICAI Updates
		
https://tinyurl.com/23k85m3j	https://tinyurl.com/3sjfyv37	https://tinyurl.com/h9feazw5





GST UPDATES FOR THE MONTH OF JULY 2026

CA. Aishwarya Talaulikar

- **Circular No 256/02/2026-GST dated 25-07-2026**

Clarification regarding filing of appeal by department before the Goods and Services Appellate Tribunal against order of appellate authority (where Orders-in-Original have been passed by a Common Adjudicating Authority in DGGI cases)

Issues involved:

1. who will be the reviewing authority in respect of such orders of appellate authority in CAA cases;
2. which jurisdictional authority will be required to file an appeal before the GSTAT in such CAA cases; and
3. whether appeal before the GSTAT, in such CAA cases, is required to be filed before the bench of GSTAT having territorial jurisdiction over the location of the taxable person/ noticee or is to be filed before the bench of GSTAT having jurisdiction over Commissionerate of the CAA.

Clarification:

1. Communication of order by the appellate authority: The appellate authority, upon passing of an order-in-appeal, under section 107 of the CGST Act, in respect of an appeal arising from an order-in-original passed by the Common Adjudicating Authority, shall upload the order-in-appeal on the common portal, and shall also send a copy of the said order to the Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over Common Adjudication Authority, through email, along with a with a physical copy.
2. The Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over the Common Adjudication Authority, shall examine the said order-in-appeal passed by the appellate authority in such cases, after seeking comments and inputs from DGGI (if required) at the earliest, and he shall, forward such comments to the jurisdictional CGST Pr. Commissioner/ Commissioners of all the taxable persons/ noticees involved in the said order-in-original, with his recommendations.
3. Reviewing authority: The jurisdictional CGST Pr. Commissioner/ Commissioner of a particular taxable person/ noticee shall be the reviewing authority under sub-section (3) of section 112 of CGST Act, 2017 in respect of the order passed by the appellate authority in such CAA cases, in respect of the said taxable person/ notice under his jurisdiction. The said reviewing authority (including the Pr. Commissioner/ Commissioner having jurisdiction over the Common Adjudication Authority) shall, examine the matter regarding the legality and propriety of the order of appellate authority in such CAA cases after taking into consideration, inter alia, the comments and recommendations referred to in para (b) above in accordance with provisions of sub-section



(3) of section 112 of CGST Act, 2017. Where the reviewing authority is of the opinion that an appeal is required to be filed by the department against order of the appellate authority in such CAA cases, he may for the purpose of satisfying himself as to the legality or propriety of the said order and for determination of such points arising out of the said order, as may be specified him, may, by order, appoint and direct any officer subordinate to him for filing and pursuing the appeal by the department before the GSTAT.

4. Separate appeals have to be filed in respect of each of the taxable person/ noticee, against the order of appellate authority in such CAA cases, by the jurisdictional CGST Commissionerate of the taxable person/ noticee, before the concerned Bench of the GSTAT having territorial jurisdiction over such taxable person/ noticee.

5. After such application to the GSTAT has been made, the jurisdictional CGST Pr. Commissioner/ Commissioner shall also intimate the Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over the Common Adjudication Authority, along with a copy of the appeal filed in this respect. Where the reviewing authority is of the opinion that no appeal by the department is required to be filed against the order of the appellate authority in CAA cases, he shall intimate the same to Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over the Common Adjudication Authority.





A Landmark Ruling Reinforcing the Principle of 'Substance Over Procedure'

CA. Shrinivas Prabhu

Case: Satishchandra Jagdishchandra Gugale vs ITO

Appeal No.: ITA No. 1821/PUN/2025

Date of Order: 19-February-2026

In a significant taxpayer friendly ruling, the Pune Bench of the Income Tax Appellate Tribunal (ITAT) in Satishchandra Jagdishchandra Gugale v. ITO (ITA No. 1821/PUN/2025) has held that exemption under Section 54F cannot be denied merely because the assessee failed to deposit the unutilized sale proceeds in the Capital Gains Account Scheme (CGAS) before filing the return, when the entire sale consideration had already been invested in a residential house within the period prescribed under the Income-tax Act. The decision provides welcome clarity on the interpretation of Section 54F and reiterates that beneficial tax provisions should be interpreted to advance their legislative intent rather than defeated by procedural technicalities.

Facts of the Case

The assessee sold a long term capital asset, being a plot of land, for a consideration of Rs. 3.21 crore. Subsequently, he invested the entire sale proceeds in purchasing a residential flat for Rs. 4 crore, well within one year from the date of transfer of the original asset. While filing his return of income, the assessee claimed exemption under Section 54F in respect of the long-term capital gains arising from the sale of the land.

During the assessment proceedings, the Assessing Officer denied the exemption to the extent of Rs. 91.45 lakh on the ground that the assessee had not deposited the amount in the Capital Gains Account Scheme (CGAS) before the due date for filing the return. The disallowance was sustained by the Commissioner of Income-tax (Appeals), leading the assessee to file an appeal before the ITAT.

Issue Before the Tribunal

The principal issue before the Tribunal was whether the benefit of exemption under Section 54F could be denied solely because the assessee had not deposited the capital gains in the Capital Gains Account Scheme, despite having invested the entire sale consideration in a new residential property within the statutory time limit prescribed under Section 54F.

Tribunal's Observations

After examining the facts and the provisions of Section 54F, the Tribunal held that the primary object of the provision is to encourage taxpayers to reinvest the sale consideration arising from the transfer of a capital asset into a residential house. The requirement of depositing the unutilized amount into the Capital Gains Account Scheme is merely a procedural mechanism intended to safeguard the exemption where the investment has not yet been made.

The Tribunal observed that in the present case, the assessee had already invested the entire sale consideration in acquiring a residential flat within one year of the sale of the original asset. Therefore, the very purpose for which Section 54F was enacted had been fully achieved. Once



the substantive condition of investment stood satisfied, denial of exemption merely on account of non-deposit in the Capital Gains Account Scheme would amount to giving undue importance to procedure over substance.

Key Takeaways

This ruling is of considerable importance for taxpayers as it reinforces the judicial view that beneficial provisions such as Sections 54 and 54F must receive a liberal interpretation consistent with their underlying objective of promoting investment in residential housing.

The decision clarifies that:

- The essence of Section 54F lies in actual reinvestment of the sale consideration within the prescribed period.
- The Capital Gains Account Scheme is intended to facilitate compliance where the investment has not yet been made and is not an end in itself.
- A genuine taxpayer who has completed the investment within the statutory period should not be deprived of the exemption merely because of a procedural lapse relating to the Capital Gains Account Scheme.
- The ruling strengthens the principle that substantive compliance should prevail over technical procedural requirements, particularly in the interpretation of beneficial provisions under the Income-tax Act.

Conclusion

The ruling in *Satishchandra Jagdishchandra Gugale v. ITO* marks another important milestone in the judicial interpretation of Section 54F. By allowing the exemption despite non-deposit in the Capital Gains Account Scheme, the Tribunal reaffirmed that the true purpose of the legislation is to encourage genuine reinvestment in residential housing and not to deny relief on account of procedural lapses. The judgment is likely to serve as an important precedent in future litigation and further strengthens the principle that substance should prevail over form in the administration of tax laws.





FAQs on PROFESSIONAL ETHICS

-CA. Sneha Shet

1. Whether a Chartered Accountant in practice can engage in any business or occupation other than the profession of Chartered Accountancy?

No, in terms of Clause (11) of Part I of First Schedule to the Act in general a Chartered Accountant in practice is not permitted to engage himself in any business or occupation other than the profession of Chartered Accountants. However, there are following exceptions to it :-

(i) A Chartered Accountant can be a Director of a Company (not being a Managing Director or Whole-Time Director), unless he or any of his partners is interested in such company as an auditor. [Proviso to Clause (11)]

(ii) A Chartered Accountant in practice may engage in any business or occupation with the permission granted in accordance with a resolution of the Council (Regulation 190A). Appendix-9 of the CA Regulations contains the said Questions Relating to the First Schedule 37 resolutions under two heads (A) permission granted generally and (B) permission to be granted specifically.

2. Whether a member in practice owning intellectual property rights of domain names sell these domain names to some entity for earning royalty on the same?

No, since the activity of selling domain names for earning Royalty would amount to "other business/occupation", which is prohibited under Clause (11) of Part-I of the First Schedule to the Act.

3. Whether a member, who is the statutory auditor of a company, can let out property owned by his Hindu Undivided Family (HUF) to the said Company?

HUF is treated as separate entity for the purposes of assessment under the Income Tax Act, 1961; however, since the individual member and the Karta of the HUF are practically the same person, such a transaction should be avoided from an independence perspective.

4. Whether a member in practice is generally permitted to write script/story for a movie?

A script/story for a movie may be based on a Book written by a member in practice. However, merely writing a script/story for a movie would not fall within the general permission provided under the Appendix (9) to CA Regulations. Such a member would require prior and specific permission of the Council in this regard.

5. Can a member act as an Insurance Surveyor?

As per Appendix (9) of CA Regulations, a member of the Institute in practice is generally permitted to act as a Surveyor and Loss Assessor under the Insurance Act, 1938, provided he is otherwise eligible. Such a member can perform attest functions.





Supreme Court Affirms 28% GST Calculation on Casino Bets

-CA. David Pinto

Goa is considered to be India's hub for gaming. For better or worse, this image has shaped Goa's tourism-first economy.

Many professionals in the state, in Real Estate, Finance, Law and Tourism, were watching carefully, awaiting the result of a Supreme Court case which would clarify whether GST was chargeable on gaming based on:

- 1) The bet value, chips purchased, or the revenue of the intermediary (casino/online gaming co).
- 2) On all games or only games of chance?
- 3) Would this apply retrospectively from 2017?
- 4) Are these companies the primary suppliers?

Background of the case?

It starts in September 2022, when the Directorate General of GST Intelligence (DGGI) issued a notice to Gameskraft, the operator of Rummy Culture, with a demand of approx. 21,000 crore.

In July 2023, the GST Council issued clarificatory statements stating that the method of valuation based on the distinction between games of skill and games of chance, under which online gaming companies and casino operators had paid GST, was incorrect and that the operators would now have to pay GST on the full bet value.

This led to a total of 1 lakh crore dues through notices from the DGGI to various online gaming companies such as Dream 11, Games 24x7 and Head Digital Works.

This acted as a brick wall to the industry which boasted the most profitable startups in India.

GST Council Actions:

The GST Council made clarifications on 1st October 2023, stating that the amount would be on the amount of chips purchased by a player. Not the full amount of every bet.

This meant that you only pay GST when you buy-in, but on each subsequent bet in a gaming session you would not be paying GST.

Individual State Opinions:

Goa and Sikkim, which generate significant revenue through tourism and boast casinos, opposed the move at the GST Council, while Delhi opposed levying GST on the bet value for online gaming companies altogether.

Prohibition of Online Gaming:

The Promotion and Regulation of Online Gaming Bill was passed by the Parliament on 21st August 2025.

While the title frames the bill as promoting online gaming, the text of the bill intends to differentiate between Esports and online social games which are promoted from those which have financial



stakes and were the most profitable for these companies.

Now defined as “Online Money Gaming” or “Real Money Gaming”, these have been completely banned.

This has now left online gaming companies with a difficult task: they must completely change their business models.

Government Increases the Rate of GST

Effective 22 September 2025 the GST rate on specified actionable claims including betting, casinos, gambling, horse racing, lottery and online money gaming was raised to 40% (from 28%).

How would this now work?

If you go to a casino and bet ₹500

Particulars	Value
Initial Amount deposited (A)	500
Amount of GST charged (40/140 of A) (B)	143
Amount that can be played (C= A-B)	357
If you win 100% on the first bet (D) 357	357
Amount that can be played after winnings (E= C+D)714	714

What has the Supreme Court decided in its May order?

A bench comprising Justice Pardiwala and Justice Mahadeven passed an order on 27th May 2026.

While the Supreme Court has not addressed a game of skill vs game of chance from a public gaming perspective, for GST purposes it stated that GST is chargeable on the entire initial bet value.

The amount staked or otherwise contributed toward participation in playing the game would be the “consideration” for GST purposes

They also held that the 2023 amendments are clarificatory in nature and operate retrospectively. They did not introduce a new tax or levy, and the online gaming companies are not mere intermediaries but are the primary suppliers.

How does this impact the casinos?

Casinos had not denied that the nature of their business was betting or gambling, The Apex court held that GST would be applicable on the tokens/chips purchased and not the gross value of each bet.



Delta Corp Press Release:

Delta Corp issued this press release after the judgement “Based on limited information available with us at this time, based on the pronouncement by the Hon’ble Supreme Court, it is our understanding that the basis of computation of revenue for the determination of GST that we have adopted since October 2023, will be applicable retrospectively for the period between July 2017 to September 2023 as well. This would be a favourable outcome for us as the levy of GST would accordingly not be on the amount of gross bet value of all games played during the relevant period (which had the effect of notionally multiplying the revenue and consequently the GST payable on it), but would be on the amount received from players for the chips sold to them.”

The auditors of Delta Corp had put this note in the results for the year ended 31st March 2026.

Emphasis of Matter – Contingent liability for Goods and Service Tax demands

We draw attention to Note 8 of the accompanying consolidated financial results, which describes the uncertainties relating to show cause notices received by the Holding Company, two subsidiary companies and erstwhile associate company for alleged short payment of Goods and Service Tax (GST) aggregating 24,959.69 Crores for the period from 1 July 2017 to 31 March 2023. Based on legal assessment, the management is confident of favourable outcome of aforesaid matter and accordingly no adjustments have been made to the accompanying financial results. The above matter has also been included as an emphasis of matter in the audit reports issued by other auditors on the financial statements of the two subsidiary companies for the quarter and year ended 31 March 2026. Our opinion is not modified in respect of this matter.

So, what now?

While the decision to charge GST on the value of chips purchased and not the bet value may be favourable to Delta as per their press release, it is likely that the financials will require some significant adjustment and the payouts that the casinos will have to make might have a strong impact on their financial feasibility and their ability to invest in the state.



ACTIVITY REPORT JULY 2026

Sr. No	Date	Programme	Speakers	Hrs
1	1 st July 2026	ICAI - Goa Branch (WIRC) Celebrated 78 th Chartered Accountants Day - Cyclothon - ICAI Flag Hoisting Ceremony - Free Eye check-up camp by ASG Eye Hospital, Panaji - Free Health Checkup Camp (BMI, Height, Weight, Random Blood sugars) by Manipal Hospital - Talk on CA Mind Under Pressure - Talk on Obesity and lifestyle-related health disease & prevention - Felicitation of Senior Members (Completed 70 & 75 years during the calendar year 2026) - 52nd Annual General Meeting of Goa Branch - Tree Plantations - Swachh Bharat Abhiyan - Financial Literacy Campaign	Dr. Akshada Amonkar, Consultant Psychiatrist Dr. Sharvari Umesh Gude, Senior Dietician, Manipal Hospitals	Nil
2	1 st July 2026	ICAI - Goa Branch (WIRC) jointly with Srinivassa Sinai Dempo College - Autonomous, Bambolim, Cujira and Rotary Club of Donapaula organised Blood Donation Camp - "Swasth Bharat, Samridh Bharat" in honour of the Border Security Force		Nil
3	11 th July 2026	ICAI - Goa Branch (WICASA) of (WIRC) organised Full Day Seminar for CA Students on "Beyond the Books: Audit in Practice - Audit Lifecycle, Income Leakage & Insurance Insights"	CA. Saripalli Venkata Raman	Nil
4	11 th July 2026	ICAI - Goa Branch (WICASA) of (WIRC) organised 6th Annual General Meeting of WICASA Goa		Nil
5	25 th July 2026	ICAI - Goa Branch (WICASA) of (WIRC) organised Mock Test Paper Series I for CA Intermediate September 2026 Examination		Nil
6	31 st July 2026	CA. Vinayak Dhumatkar, Chairman, ICAI Goa Branch (WIRC) along with Goa Branch Managing Committee Members Inaugurated ICAI Accountancy Museum Saraswat Education Society's Purushottom Walawalkar Higher Secondary School, Mapusa, Goa		Nil



Celebrated 78th Chartered Accountants Day on 1st July 2026









Success is knowing your purpose in life, growing to reach your maximum potential, and sowing seeds that benefit others. 18







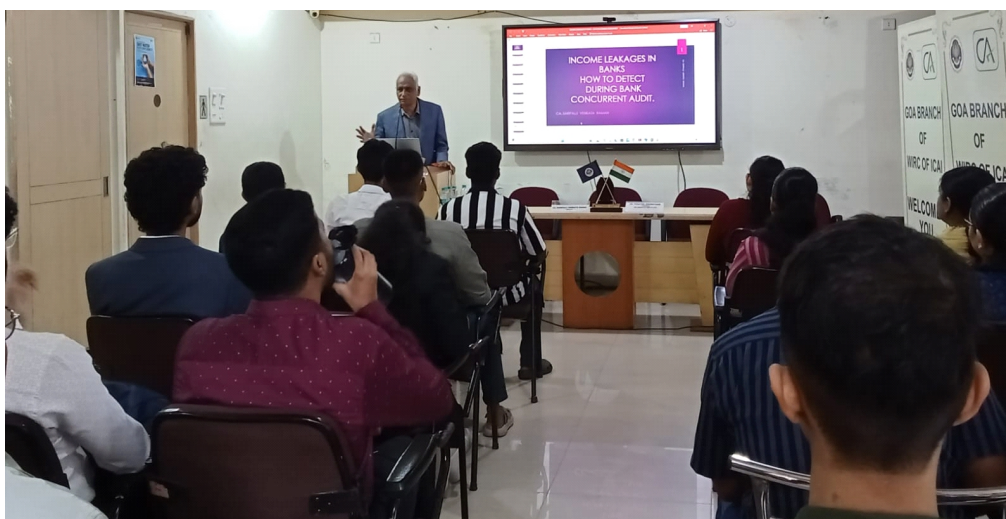




Blood Donation Camp – "Swasth Bharat, Samriddh Bharat" in honour of the Border Security Force held on 1st July 2026



Full Day Seminar for CA Students on "Beyond the Books: Audit in Practice – Audit Lifecycle, Income Leakage & Insurance Insights held on 11th July 2026



Mock Test Paper Series I for CA Intermediate September 2026 Examination held on 25th July 2026



Inauguration of ICAI Accountancy Museum at Saraswat Education Society's Purushottom Walawalkar Higher Secondary School, Mapusa, Goa held on 31st July 2026





Birthday Wishes



**YOGISHA
KAMATH
01-JUL**



**NITIN NHANU
MAHALE
03-JUL**



**DESHPANDE
PURVA SHRINIWAS
03-JUL**



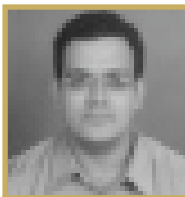
**BHAT SUDARSHAN
RAJENDRA SAVALO
03-JUL**



**USGAONKAR
SHAILESH G.
03-JUL**



**SHANKAR DEVADATTA
KURTAKOTI
04-JUL**



**PANKAJ R.
PAI KAKODE
04-JUL**



**SHIVANAD
MAHADEV PAL
04-JUL**



**BHOBE VINDA
RAMNATH
07-JUL**



**JAYPRAKASH
GOPAL LAD
07-JUL**



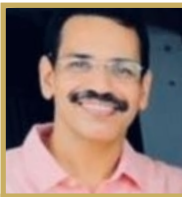
**SADEKAR
PANDURANG VAMAN
08-JUL**



**LILESH SHITAL
PRABHU NASNODKAR
08-JUL**



**SAMEER
SADANAND PAWSE
09-JUL**



**ATRINANDAN
KRISHNANATH PAI ANGLE
09-JUL**



**BALARAMAN
K.
12-JUL**



**AISHWARYA
G. TALAULIKAR
13-JUL**



**SEEMA
S. MANDREKAR
15-JUL**



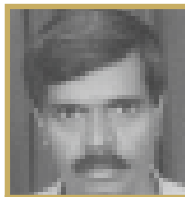
**PRASHANT R.
KAREKAR
17-JUL**



**NAGARAJ
RAMA KALE
19-JUL**



**AJIT KESHAV
MAHABAL
20-JUL**



**ARAVANDEKAR
DATTATRAY P.
20-JUL**



**KHARANGATE
ABHAY NARAHARI
20-JUL**



**SHANKAR
NARAYAN
21-JUL**



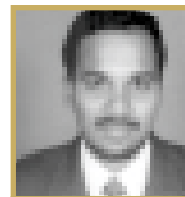
**AUDHUT
GUNBA DALVI
21-JUL**



**ASAVARI VIRANG
SHAH
26-JUL**



**KAMAT GOVIND
KRISHNA
27-JUL**



**DEEPAK DAS
NEVES PEREIRA
29-JUL**



**SARIPALLE
VENKATA RAMAN
29-JUL**



August Birthdays

Fadte Abhay Madhukar	01-Aug
Swatee Charudatta Shere Rane	01-Aug
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Asha Shreepati Hegde	08-Aug
Adhia Arunkumar Vrajlal	08-Aug
Vaman Vassudeo Naik Raiker	10-Aug
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Bhat Shridhar Prabhakar	13-Aug
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Ramani Chandranath Yeshwant	19-Aug
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Kenkre Santosh Ravindranath	20-Aug
Saiprabha Suresh Kamath	20-Aug
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Shridhar Alias Yatish Govind Pai Vernekar	23-Aug
P Ramachandra Hegde	23-Aug
Partha Dattatraya Talekar	24-Aug
Joshi Subhash Bhalchandra	24-Aug
Raika Manoj Ganpatrao	25-Aug
Milind Ramchandra Kulkarni	28-Aug
Harihar Vaikunth Nayak	29-Aug
Bhobe Rajendra Laxmikant	31-Aug

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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