

BEYOND HORIZON



THE INSTITUTE OF CHARTERED ACCOUNTANTS INDIA

NAVI MUMBAI BRANCH OF WIRC OF ICAI









MANAGING COMMITTEE 2022-2023















PART - A

- Message from Chairperson of Navi Mumbai branch of WIRC
- Message from WICASA Chairperson of Navi Mumbai
- Managing Committee of Navi Mumbai branch of WIRC
- Galaxy of Past Chairperson of Navi Mumbai branch of WIRC
- Articles from Members
- Past Events
- Media Coverage
- Professional Social Responsibilities
- Upcoming Events
- Health Studio Annual Program

PART - B

- WICASA Managing Committee
- Articles from Students
- Past Events
- Upcoming Events
- Newsletter Editorial Team & other subcommittees of the branch



Message from Chairperson of Navi Mumbai branch of WIRC



Chairperson of ICAI, Navi Mumbai

Dear Professional Colleagues and Students,

"We wish you all a very Happy Independence Day in advance".

Azadi Ka Amrit Mahotsav is an initiative of the Government of India to celebrate and commemorate 75 years of independence and the glorious history and progressive growth track. The Chartered Accountants of India (ICAI) has been actively participating and organising various webinars and other programs at all-India level.

Ist July is a day of pride for the entire CA fraternity. It is the day when the relentless efforts of our visionary founding fathers were fructified and an independent accounting body was established in India. We are truly honoured that the Prime Minister himself understands the value of the profession and acknowledges our efforts in Nation Building. That being said, the onus is now upon us to prove his words right.

I am delighted with the enthusiasm shown by the large number of Members and Students who attended the flag hoisting ceremony at the Navi Mumbai Branch.

To mark this day, Branch organised number of programs including Flag Hoisting, Tree Plantation, Swachh Bharat Abhiyan, Blood Donation Camp, distribution of Educational Kits to underprivileged children and cultural evening followed by the Annual Dinner which was attended nearby 300 members.

We have also issued Health Studio Card to the members of the Branch which can be shown at the hospital to get their services at concessional rates. We have done a tie-up with the top Hospitals in Navi Mumbai to provide their services at concessional rates for Chartered Accountants and their family members.

Felicitation ceremony for our new fellow members:

In July 2022, the Branch organised felicitation ceremony for newly qualified chartered accountants in which the branch felicitated more than 65 new Chartered Accountants who cleared their exam in May 2022. The branch also organised a seminar for members and students on "CA - The Journey Begin: Future Path". We are thankful to CA. Ketan Saiya (WICASA Chairperson of WIRC of ICAI), CA. Raj Mullick (Senior Executive Vice President, Reliance Industries Limited) and CA. Bhanwar Borana (Renowned Tax Professor & Tax Consultant) for gracing the event and guiding newly qualified Chartered Accountants.

In July 2022, we successfully conducted free medical check-up for members and their family members under Health Studio Annual Program and "Kanga League" a rainy cricket tournament for members and students. Under the weekly webinar series, our Taxation committee, IT Committee and Women Empowerment Committee of the Navi Mumbai Branch had conducted webinars on various important topics.

In our hectic work schedule, staying up to date with the ever-changing industry and professional standards might be an uphill task. We can utilize this time for upgrading our knowledge, both professional and technical. It shall help both, members in practice and those in the industry to deal with the upcoming challenges due to technological disruption. To keep members at the forefront of subject knowledge, we are planning a number of Seminars and other programmes on relevant subjects and members are requested to attend the same. I truly believe that with your active participation and support, we shall together add a new chapter to the success story of our beloved institute.

We are running an annual membership drive of the Navi Mumbai Branch. I urge all of you to kindly register and become a member of the Branch.

Special thanks to my colleague in the committee and Convener of the Newsletter committee CA Vishal Dagariya, because of whom this Newsletter gets delivered to you timely. Kudos to his efforts from getting everyone's messages to compiling everything. Kudos to the entire Newsletter Team who are working tirelessly for the last few days.

I congratulate all the article writers and all of those students who contributed to making this newsletter a worth-reading journal.

Wishing you success in all endeavours in life.

With Warm Regards, CA. Abhishek Shah Chairperson of Navi Mumbai Branch of WIRC of ICAI



Message from WICASA Chairman of Navi Mumbai branch of WIRC



WICASA Chairperson of Navi Mumbai

My Dear Students

"Ask not what your country can do for you, ask what you can do for your country."

John F. Kennedy

- As we celebrate our completion of 75th Independence Day (आजादी का अमृत महोत्सव) this year, let us be inspired by these powerful words. At the same time, it is with great humility that I say that this is exactly the belief followed by Chartered Accountants and its students all over the country.
- August is the month that witnesses maximum number of holidays and a lot of members and students take off on a mini vacation during the long weekends to enjoy with friends and family! We celebrate a lot of festivals in the second half of the year. Ramadan Eid was celebrated recently and other festivals in August include Raksha Bandhan, Janmashtami and Parsi New Year. I take this opportunity to wish all of you on these pious festivals. We should remember that the only reason we can celebrate all these festivals is due to the secular country that we live in.



CHARTERED ACCOUNTANTS' DAY CELEBRATION

- 1st July is a day of pride for the entire CA fraternity. The month of July saw activities in full swing as the month started with celebration of CA Day
 - Flag Hoisting
 - Tree Plantation
 - Blood Donation
 - Annual Dinner
- We were delighted to see the participation and zeal from the students on the CA day. I am sure that this day is pleasantly memorable to every CA student.

BEYOND THE HORIZON

- In my previous newsletters, I mentioned that the Navi Mumbai branch has a new theme for the year 2022-23 "BEYOND THE HORIZON" wherein we would like to break the barrier of traditional areas and move ahead in a direction of new professional opportunities. Hence, we at WICASA have aligned with the same and work towards betterment of the students.
- A variety of activities were undertaken by WICASA during the month of July 2022:
 - Industrial Visit to Parle-G factory at Ambernath
 - Seminar on CA What Next? Opportunities & future path for Chartered Accountants
 - Felicitation of more than 65 Chartered Accountants who cleared their exam in May 2022
 - "Kanga League" a rainy cricket tournament
- We are thankful to CA. Ketan Saiya (WICASA Chairperson of WIRC of ICAI), CA. Raj Mullick (Senior Executive Vice President, Reliance Industries Limited) and CA. Bhanwar Borana (Renowned Tax Professor & Tax Consultant) for gracing the event and guiding newly qualified Chartered Accountants.
- As mentioned on various occasions, we have recently inaugurated our new branch premises (leased) with IT Lab and Reading room at Sector 17, Vashi - Navi Mumbai. The "Shubharambh Ceremony". This premises will provide enhanced infrastructure facility to its members and students. I request all the students to utilise the facilities available at Branch Premises.



UPCOMING EVENTS

- Our WICASA is planning following events:
 - 07 August 2022 90 days Bounce Back Strategy for CA Exam Nov 2022 (Webinar) [Registration link: http://tiny.cc/Nov22_exam_strategy]
 - 14 August 2022 Trekking at Bekre waterfall(please note that we have limited seats).
- Our WICASA is also planning for programs on career counselling, seminars/ webinars and other technical programs, requesting students to get themselves enrolled for the same. It will be a good opportunity for gaining practical knowledge alongside networking with peer students.

At last, a big thank you to the managing committee member CA Vishal Dagariya, because of whom this Newsletter gets delivered to you timely. Kudos to the entire WICASA Team for every effort from compiling everything and to getting everyone's messages. I congratulate all the article writers and to all of those students who contributed to make these newsletter a worth reading journal. Lastly lots of Love to entire WICASA Family. Signing off till my next message.

Looking forward for your continued support for all activities of WICASA.

Wishing you success in all endeavours in life. JAI HIND...!

With Warm Regards, CA Harshel Ajmera WICASA Chairperson of Navi Mumbai Branch of WIRC of ICAI



Managing Committee Members 2022-23



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BEYOND HORIZON

GALAXY OF PAST CHAIRMEN OF ICAI NAVI MUMBAI





CA. Eknath A. Patil Founder Chairman 2006-07



CA. Satish Shanbhag
2007-08



CA. Jayant Adhyapak
2008-09



CA. Ashok Kumar Shetty
2009-10



CA. Madhav Mahashabde 2010-11



CA. Shankar Teckchandani 2011-12

CA. Narendra Mangal 2012-13



CA. Sreekumar Nair 2013-14

CA. Sameer Gavli



CA. Shrikant Limaye 2015-16



CA. Suresh Ameria
2016-17



CA. Manoj Pandey



CA. Sanjay Nikam

2018-19

Present Branch Nominee



CA. Jaywant Tandel 2019-20



CA. Santosh Sharma



CA. Sanjay Bhujbal 2021-22

2020-21

Annexure 'G'

ARTICLES FROM MEMBERS

ADVISORY ON NEWSLETTERS PUBLISHED BY REGIONAL COUNCILS AND THEIR BRANCHES

Preamble

Regulation 130 of the Chartered Accountants Regulations, 1988, provides for Duties and functions of Regional Councils. In terms of Regulation 130(2)(vi), it is the duty of the Regional Council to supply routine information to members or to the prospective candidates for articles or examinations.



CA. Vikas Kamra

With regard to the Branches of Regional Councils, the directions issued by the Council which are contained in Appendix No. 7(B) of the Chartered Accountants Regulations, 1988. These directions are on the same lines as are contained in the Regulations for Regional Councils, as aforesaid.

The directions as contained in the aforesaid Appendix No. 7(B) are mainly for the purpose of managing the affairs of the Branches. Besides the above, the Council specifically issues directions time to time on various matters such as finance and accounts, publication of newsletters, stock and sale of publications etc.

In the instant case, innumerable directions have been issued for compliance since 1992, based on the ground realities obtained at the relevant time. However, the level of compliance was not on the expected line: at times violations of these guidelines were also brought to the Institute's notice. The reasons advanced by the Regional Councils and Branches for their inability to comply with the guidelines - partly/wholly, when pointed out were that the same were unrealistic.

On perusal of overall directions/guidelines issued by the Council/ various Committees from time to time with regard to publishing of newsletters; in view of the time elapsed and; having regard to the ground realities of implementation of the same; also from the point of view of image building of the Institute etc., the following guidelines have been envisaged:

General

- All requirements under law such as publication of the Statutory Form, name of the Editor, publisher, printer, address of the Editor, publisher, printer etc., including Disclaimer clause should be complied with.
- All the Regional Councils and Branches should constitute the Editorial Board.
- The Editor shall be vested with the overall responsibility of the Newsletter.
- For the purpose of postage, the Regional Councils and Branches, should mandatorily avail the postal concession.
- In case of pronouncement(s)/notification(s) that of Council or of Government especially Judicial case laws, source should be clearly specified.
- Contents of articles including the source(s) are the responsibility of the author and the Editorial Board should maintain such record.
- The advertisement/s published should not in any way be derogatory affecting the image and the prestige of the profession viz., advertisements pertaining to tobacco products, alcoholic beverages etc.
- The Newsletter may contain either Chairman writes or Editorial. Photograph of the Chairman in his column is optional.
- The photographs pertaining to the programs organized by the Regional Councils should not exceed two-page equivalent space and in case of branches, the same should not exceed one-page equivalent space.
- The Newsletter of a Branch, to the extent possible, restrict the number of pages to 4 but in any case not exceeding 12 pages. In case of Regional Councils, 16 pages but in any case not exceeding 22 pages.
- The space for advertisement, in any case should not exceed 25% of the total space of the Newsletter.
- The periodicity of Newsletter should not be less than a month. No contents of the Newsletter should be contrary to the policy(ies), pronouncements and decisions taken by the Council of the Institute viz., no religious symbols should be used and should comply with the Code of Ethics.
- For the purpose of uniformity/standardization of the Newsletter, the title of the Newsletters in case of Regional Councils and their branches should be as under:



(a) Regional Councils:



____ India Regional Council of the Institute of Chartered Accountants of India Newsletter

(b) Branches:



Council of the Institute of Chartered Accountants of India Newsletter

- For the purpose of maintaining public relations, the distribution list should also include important Government Officials, Associations, Institutions and the like. To dispatch the Newsletter to the aforesaid categories, 5% additional copies be printed and circulated.
- The Regional Councils should circulate the Newsletter among all members of the Central Council. The Branches should circulate its Newsletter among all the members of the Regional Council and the members of the Central Council representing their region.

Financial

- The Newsletter expenses should be separately shown.
- Annual Budget should be prepared and the same should be duly approved by the Regional Council and by the Managing Committee in case of a Branch.
- A quarterly review of the actual expenditure incurred on the publication of the newsletter should be undertaken. In case of the actual expenditure of a Regional Council exceeds 20% of budgetary allocation, then the matter is brought to the notice of the Regional Council. Thereafter, the Regional Council shall consider the matter for appropriate remedial measure(s), preventive mechanism for future etc. The decision so taken by the Regional Council should be communicated to the Central Office. In case of the actual expenditure on publication of newsletter of a Branch exceeds 20% of budgetary allocation, then the matter be brought to the notice of the Managing Committee of the Branch. Thereafter, the said matter, alongwith the reasons therefor as well as steps that would be taken for recurrence of the same should be forwarded to the Regional Council concerned. The Regional Council shall consider the matter for appropriate remedial measure(s), preventive mechanism for future etc., and advice the Branch accordingly, with a copy of the advice to the Central Office.

- While preparing the above-mentioned Budget, an attempt should be made by Regional Councils and their Branches, to the extent possible, that the Newsletter should be on self-sufficient basis. In other words, the expenses of Newsletter should not entail any financial burden on the Council.
- For publication of information about CPE Programs in the Newsletter, the direct cost of paper and printing, on prorata basis, based on the space occupied and number of insertion(s) made should be debited to the CPE Seminar Account while preparing the budget, and while evaluating the expenses of newsletter and CPE programs.
- The tariff for advertising in the Newsletter should be duly approved by the Regional Council/ Managing Committee of the Branch concerned.
- A quarterly report from the Regional Council to the effect that the expenditure on the newsletter of the Regional Council and its Branches did not exceed the income, be forwarded to the Central Office

Any deviation from the above shall have bearing on the overall performance of Regional Councils and Branches, which may result in to non-release of grant/s payable to Regional Councils/Branches



ICAI FOUNDATION DAY CELEBRATION











01 JULY 2022





























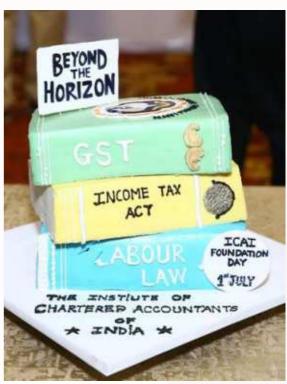


















WIRC CA. CONFERENCE











23 July, 2022













NAVI MUMBAI BRANCH OF WIRC SUCCESSFULLY ORGANISED CA KANGA LEAGUE 2022 (RAINY CRICKET TOURNAMENT) AT NERUL. WINNERS: SANDEEP OJHA XI RUNNERS UP: UJJWAL XI











24 July, 2022

आईसीएआई नवी मुंबई - विकासा ने मनाया चार्टर्ड एकाउंटेंट्स दिवस





गिरश्रं की उक्तपुनाईशासी स्मी मुंबई शस्त्रा ने 1 तुन्छ की alte doores le apa alte चीलाम से महाचाः दिन की आईमीरआई के ध्वासीसण आसिए वर्ष पात्र के साथ हुई और बाउटेंट्स का प्रांच द्वारा स्थापत एउट लीपनंदन किया गया त्यां होंगे हता तथे पुंचतं और उसको रोज विकास ने क्रम से एकक्षम सिवित, प्रकारिक भारत अधिवादन की दिशा में हम के लिए विशेषान कार्यक्रांसे का return there; who figure is while on आधिक सर्वामी ने रतारान किया।



विकास जांच का अववेजन किया रख

के तिह परित्र सम्बेतन का आयेजन

rus une softwatelt it use fire सीट कीलेश अध्यक्त (सर्विवर), सीर सीए सीर कृत्या तता, तीए मनोज पांडे सीए जबबंग टडेल और एवम अन प्रोकेसिकन्य में अपनी उपनिवर्ति दर्ज की। यह नानकारी नीतिका सीद दो सी

आईसीएआई नवी मुंबई एवं विकासा ने चार्टर्ड एकाउंटेंट्स दिवस मनाया

1 day ago admin



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नवी मुंबई। वियोड दी होराइजन, आर्डसीएआर्ड की डब्ल्यूआईआरसी की नवी मुंबई शासा ने । जुलाई को खुशी और पोरसाहन के साथ सीए दिवस हपॉल्लास से ननाया। दिन की शुरुआत आईसीएआई के ध्वजारोहण और आईसीएआई गान के साथ हुई और उसके बाद नवी मुंबई के विरष्ठ चार्टर्ड एकाउंटेट्स का बांच द्वारा स्वागत एवम अभिनंदन किया गया। आईसीएआई नवी मुंबई और उसकी टीम विकासा ने संयुक्त रूप से रक्तदान शिविद, वृक्षारीपण और स्वच्छ भारत अभियान की दिशा में योगदान के लिए विभिन्न कार्यक्रमों का आयोजन किया।



सीए दिवस के मोके पर 80 से अधिक सदस्यों ने रक्तदान किया। साथ ही रिलायंस अस्पताल द्वारा सदस्यों और उनके परिवार के लिए एक मुप्त चिकित्सा जांच का आयोजन किया गया जिसके तहत १५० से अधिक सदस्यों ने सेवा ली।

आईसीएआई नवी मुंबई ने भी अपने सदस्यों और उनके परिवार के लिए वार्षिक सम्मेलन का आयोजन किया, जिसका ३०० से अधिक सदस्यों ने आनंद लिया। डीजे माइट और हेर सारी मीठी यादों के साथ दिन का अंत हुआ।

कार्यक्रम में सीए अभिषेक शह (अध्यक्ष, आईसीएआई नवी मवड़े) एवम अन्य पदाधिकारियों ने भाग लिया जिसमें सीए हर्षेल अजमेरा (उपाध्यक्ष), सीए. नीलेश बजान (सचिव), सीए अभित तेनानी



(कोषाध्यक्ष) और प्रबंध समिति के सदस्य सीए निखिल नारेकर, सीए विशाल इमरिया, तीए अमित सोमानी, तीए प्रवीण खन्नी और तीए पूनम पाठक उपस्थित

कार्यक्रम में संस्थापक अध्यक्ष सीए हैं ए पाटिल, आरसीएम सीए संजय निक्रम और पूर्व अध्यक्ष, सीए संजय भजवल, सीए सरेश अमेरिया, सीए महाशब्दे, सीए अध्यापक, सीए सीर कुमार नायर, सीए मनोज पाडे, सीए जयवंत टंडेल और एवम अन्य प्रोफेसिनल्स में अपनी उपस्थिति दर्ज की। यह जानकारी सीनियर सीए टी सी. बाफना ने पेषित की।

सीएआय नवी मुंबई आणि डब्ल्यूआयसीएएसए यांनी साजरा केला चार्टर्ड अकाऊटंट दिवस



उरण, (पूजा चव्हाण) : आयसीएआच च्या WIRC च्या नवी मुंबई शाखेने एक जुलै रोजी CA दिवस पूर्ण आनंदाने आणि उत्साहाने माजरा केला. या कार्यक्रमाची सुरुवात आयसीएआप ध्वजारोहण आणि बोधवाक्य गीताने झाली. त्यानंतर नदी मुंबईतील वरिष्ठ चार्ट्ड अकाउंट्रचा सत्क्रम करण्यात आला. यानंतर आयसीएआय नवी मंबई त्यांची दीम WICAS Aयांनी संयुक्तमणे रक्तदान शिविर, कुतारोपण

,आणि स्वच्छ भारत अभियानासाठी योगवान दिले कार्यक्रमाचे प्रस्ताविक संस्थापक अध्यक्ष सी.ए.ई.ए पाटील

सीए दिनानिमित्त ८० हन अधिक सदस्यांनी रक्तदान केले. तसेच सदस्य आणि त्यांच्या कुटुंबासाठी रिलायन्स हॉस्पिटल तर्फे मोफत वैद्यकीय तपामणीचे आयोजन करण्यात आले होते. त्या अंतर्गत दीडशेपेक्षा अधिक सदस्यांनी तपासणी करून घेतली. यावेळी

क्ट्रंगसाठी अल्पोपहाराचे आयोजन केरने होते. ज्याचा आस्वाद ३०० पेक्षा अधिक सदस्यांनी घेतला. या कार्यक्रमाला नवी मुंबई आयसीएआय चे अध्यक्ष सी.ए.अभिषेक शहा, उपाध्यक्ष सी.ए. हर्षल अजमेरा, सचिव सी.ए. निलेश बजाज, खजिनदार सी.ए. अमित टेनानी,आणि व्यवस्थापकीय समिती सदस्य म्हणून सी.ए.निखिल नाटेकर, सी.ए. विशाल इगरिया, सी.ए .अमित सोमाणी, सी.ए. प्रवीण खत्री आणि सी.ए पूनम पाठक, आरसीएम सी.ए .संजय निकम, माजी अध्यक्ष सी.ए .संजय भूजबळ, सी.ए .सुरेश आमेरीया, सी.ए. महा शब्दे, सी.ए .अध्यापक, सी.ए.सीर मुमर

नाईक,सी. ए. मनोज पांडे, सी.ऐ

जयवंत तांडेल व या

व्यवसायातील इतर जेष्ठ सदस्य

आवसीएआव नवी मुंबईस्या वतीने

आपल्या सदस्यांसाठी आणि त्यांच्या

शासकीय कर्मचारी विधानसभा निवडणूक भत्ता प्रतीक्षेत

निवडणुक प्रक्रियेत काम करणाऱ्या विधानसभा नियडणुक होऊन ३ वर्षांचा कालावधी उलट्रनही

उरण: उरण विधानसभा विधानसभा निवडणुक होऊन आज तीन वर्षांचा अवधी लोटला तरी शासकीय कर्मचाऱ्यांना उरण उरण विधानसभा निवडण्क प्रक्रियेत करम करणाऱ्या शासकीय कर्मचाऱ्यांना अद्याप पर्यंत काम

NEWS



आईसीएआई ने चार्टर्ड एकाउंटेंट्स दिवस मनाया



प्रात:काल मंबाददाता

मुंबई । आईसीएआई की डब्ल्यूआईआरसी की नवी मुंबई शास्त्रा ने सीए दिवस हार्थीक्षस से मनाया। शुरुआत आईसीएआई के ध्वजारोहण और आईसीएआई गान के साथ हुई और उसके बाद नवी मुंबई के वरिष्ठ चार्टर्ड एकाउँट्रेस का बांच द्वारा स्वागत एवम अधिनंदन किया गया।आईमीएआई नवी मुंबई और उसकी टीम विकास ने संयुक्त रूप से रक्तदान शिविर, वृक्षारोपण और स्वच्छ भारत अभियान को दिशा में योगदान के लिए विभिन्न कार्यक्रमों का आयोजन किया।

80 से अधिक सदस्यों ने रक्तदान किया। साथ हो रिलायंस अस्पताल द्वारा सदस्यों और उनके परिवार के लिए एक मुफ्त चिकित्सा जॉन का आयोजन किया गया जिसके तहत 150 से अधिक सदस्यों ने सेवा ली। आईसीएआई नवी मुंबई ने भी

वपने महायों ने वाधिक समोलन का आयोजन किया, जिसमें 300 से अधिक सदस्यों ने जानंद लिया। कार्यक्रम में सीए अभिषेक शाह (अध्यक्ष, आईसीएआई नवीं मुंबई) सीए हर्वेल अवमेरा (उपाध्यक्ष), सीए, नीलेश बजाज (सचिव), सीए अमित तेनानी (कोषाध्यक्ष) और प्रबंध समिति के सदस्य सीए निरिक्त नाटेकर, सीए विशाल डगरिया, सीए अमित सोमानो, सीए प्रचीण खत्री और सीए पुनम पाठक एवम अन्य पदाधिकारियों ने भाग लिया। कार्यक्रम में संस्थापक अध्यक्ष सीए ई ए पाटिल, आरसीएम सीए संजय निक्रम और पूर्व अध्यक्ष, सीए संजय भुजवल, सीए सुरेश अमेरिया, सीए महाशब्दे, सीए अध्यापक, सीए सीर कमार नायर, सीए मनोज पांडे, सीए जयवंत टंडेल और एवम अन्य प्रोफेसिनल्स ने अपनी उपस्थिति दर्ज की। यह जानकारी सीनियर सीए टी.सी. बाफना दी।

आयसीएआय नवी मुंबई आणि डब्ल्यू.आय.सी.ए. एस.ए यांनी चार्टर्ड अकाउंटंट दिवस साजरा



उरण (हिंदससाट प्रतिनिधी पजा चव्हाण यांसकडन):-कितिजाच्या पतीकडे ICAI च्या WIRC च्या नवी मुंबई शाखेने एक जलै रोजी CA दिवस पर्ण आनंदाने आणि कजेंने साजरा क्सा. वा दिवसाची सरुवात आयसीएआय ध्वजारोहन आणि बोधवाक्य गीताने झाली. त्यानंतर नवी मुंबईतील यरिष्ठ चार्टर्ड अकाउंटंट वा सत्कार करण्यात आला. यानंतर आयसीएआय नधी मुंबई त्यांची टीम WICASA यांनी संयुक्तपणे रक्तदान शिविर, वक्षारोपण आणि स्वच्छ भारत अभियानासाठी योगदान दिले .सीए दिनानिमित्त हुन अधिक सदस्यांनी रक्तदान केले या यांच्या उपक्रमाला उत्तम असे सर्वांनी योगदान दिले .तसेच सदस्य आणि त्यांच्या वृट्बासाठी रिलायन्स हॉस्पिटल तर्के मोफत वैद्यकीय लपासणीचे आयोजन करण्यात आले होते. ज्या अंतर्गत एक दीडशेहन अधिक सदस्यांनी सेवा घेतली होती .आयसीएआय नवी मंबईने आपल्या सदस्यांसाठी आणि त्यांच्या कुटुंबासाठी काही अल्पोपहाराचे आयोजन केले होते. ज्याचा ३०० हन अधिक

सदस्यांनी आनंद घेतला,डीजे आणि अनेक गोड आठवर्णीसह दिवसाधी समाप्ती चांगली झाली, या कार्यक्रमाला सी.ए .अभिषेक शहा, अध्यक्षे नवी मंबई व इतर पदाधिकारी सी.ए. हर्षल अजमेरा (उपाध्यक्ष) सी.ए. निलेश बजाज

(सथिव) सी.ए. अमित टेनानी (खजिनदार)आणि व्यवस्थापकीय समिती सदस्य म्हणून सी.ए.निखिल नाटेकर, सी.ए. विशाल डगरिया, सी.ए.अमित सोमाणी, सी.ए. प्रवीण खत्री आणि सी.ए पनम पाठक उपस्थित होते. तसेच या कार्यक्रमासाठी प्रस्ताविका संस्थापक अध्यक्ष सी.ए. इं.ए .पाटील, आरसीएन सी.ए .संजय निकम ,आणि माजी अध्यक्त सी.ए .संजय भुजबळ, सी.ए .सुरेश आमेरीया ,सी.ए. महा शब्दे, सी.ए .अध्यापक, सी.ए.सीर मुमर नाईक ,सी.

ए, मनोज पांडे, सी.ऐ जयवंत तांडेल व या व्यवसायातील इतर जेष्ठ सदस्यांनी उपस्थिती लावली होती अशी माहिती वरिष्ठ सी.ए .डॉक्टर टी.सी. बाकना यांनी बावेळी दिली.

ICAI Navi Mumbai and its WICASA celebrated Chartered Accountants Day



Speak Out
Vashi: Beyond the horizon, the
Navi Mumbai Branch of WIRC of
ICAI celebrated CA Day on 1st
July with full of joy and energy.
The day started with ICAI Flag
Hoisting and Motto song followed
by Felicitation of Senior Chartered Accountants of Navi Mumbai. ICAI Navi Mumbai and its
team Wicasa, jointly conducted
Blood Donation Camp, Tree Plan-

tation and Con-tributions to-wards Swaccha Bharat Abhiyan. More than 80 More than 80 members do-nated blood on the occasion of CA Day. Also A free medical

A free medical checkup by Re-liance Hospital was organised for the mem-

for the members and their family under which more than 150 members had taken the service. IcAl Navi Mumbai also organised some refreshments for its members and their family which was enjoyed by more than 300 members. The Day ended on a good note with the DJ night and lots to the control of the control of

of sweet memories! The event was attended by CA. Abhishek Shah (Chairman, ICAI Navi Mumbal) and other office bearers CA. Harshel Ajmera (Vice-Chairman), CA. Neelesh Bajaj (Secretary), CA. Amit Tenani (Treasure) and Managing Committee Members as CA. Nikhil Natekar, CA. Vishal Dagriya, CA. Amit Somani, CA. Praveen Khatri and CA. Poonam Pathak.
The event was graced by the the Founder Chairman CA. E. A. Pa-



आईसीएआई नवी मुंबई - विकासा ने मनाया चार्टर्ड एकाउंटेंट्स दिवस





प्रवासी संदेश टीम।

मुंबई। विगीत से शेराइतन, आईसीएआई की डब्ल्यूआईआरसी को नवी मुंबई शास्त्रा ने 1 जुलाई को खुशी और प्रोसाहन के साथ सीए दिवस अर्थेल्यस से नवाया। दिन की शुरू बात अहर्रसीएआई के ध्वामरीहण और आईसीएअई यान के साथ हुई और उसके बाद गयी मुंबई के बरिष्ठ चार्टर्ड एकाउटेंटम का बांच तारा स्वानत एवम अधिनंदन किया गणा आईसीएआई नवी मुंबई और उसकी टीम विकासा ने संयुक्त रूप से रक्तवान शिवित, वृक्षारीपण और स्वच्छ भारत अभियान की दिशा में योगदान के लिए विधिन्त कार्यक्रमों का आयोजन किया। सीए दिवस के मौके पर 80 से अधिक सदस्यों ने रक्तदान किया। साथ ही रिलायंस अस्पताल द्वारा सदस्ती और उनके परिवार के लिए एक मुपत



चिकित्सा जांच का आयोजन किया गया जिसके तात 150 से अधिक सदस्यों ने सेवा सी।आईसीएआई नहीं मुंबई ने ची अपने सदस्यों और उनके चरिवार

के लिए सर्विक सम्मेलन का आगोजन किया, जिसका 300 से अधिक सारस्वों ने आगंद लिया। डीजे नाइट और डेर सारी मोदी कार्ट के साथ दिन का अंत

हुआ। कार्यक्रम में सीए अभिषेक राज (अध्यक्ष, आईमीएआई नवी मुंबई) एक्स अन्य पद्मधिकारियों ने भाग लिया जिसमें मीए होंल अजपेश (उपाध्यक्ष), सीए, नीलेश बजाज (सनिव), सीए अमित तेनानी (भोषाध्यक्ष) और प्रबंध समिति के सदस्य शीप निश्चिल नाटेकर. सीठ विकास अमेरिका सीठ असित सोमानी, सीए प्रयोग खात्री और सीए पनम पाठक उपस्थित रहे कार्यक्रम में संस्थापक अध्यक्ष सीच् ई ए पाटिल, आरसीएम सीए संजय निकम और पूर्व अरवाक्ष, सीए संजय पुजबल, सीए सुरेश अमेरिया, सीए महाशब्दे, सीए अध्यापक, बीए बीर कुमार नावर, सीए यनोज पांडे, सीए जनवंत रहेल और एवम अन्य प्रोफेसिनस्ता ने अपनी उपस्थिति दर्ज की। यह जानकारी सीनियर सीए टी.सी. बापना ने दों।



चार्टर्ड एकाउंटेंट्स दिवस मनाया

प्रात:काल संवाददाता मुंबई। आईसीएआई की डब्ल्यूआईआरसी की नवी मुंबई शाखा ने सीए दिवस मनाया।इस अवसर पर रक्तदान शिविर, वृक्षारोपण आदि कार्यक्रम हुए। 80 सदस्यों ने रक्तदान किया। वार्षिक सम्मेलन का भी आयोजन किया गया। कार्यक्रम में अभिषेक शाह (अध्यक्ष, आईसीएआई नवी मुंबई) हर्षेल अजमेरा (उपाध्यक्ष), नीलेश बजाज (सचिव) अमित सोमानी आदि ने भाग लिया। यह जानकारी टी सी बाफना ने दी।

LIVE

NEWS

Upcoming Events

Date	Particular	СРЕ
03 Aug 2022	 Webinar - Analysis on Section 194R of Income Tax Act 	02
10 Aug 2022	 Special Webinar - Awareness on Audit quality maturity mode - AQMM 	02
14 Aug 2022	 Health Studio Program - Trekking at Bekre waterfall 	NA
19 Aug 2022	Webinar - Women Wing	02
20 Aug 2022	 Full day Seminar by Taxation Committee of ICAI hosted by Navi Mumbai Branch of WIRC 	06
25 - 26 Aug 2022	 Train the Trainer - Faculty Development Program by ICAI Navi Mumbai 	06

For registration

Please call on:

9702504172 9773153877

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Tie up with Hospitals in Navi Mumbai

ICAI Navi Mumbai has done tie-up with below Hospitals where Chartered Accountants and their Family members get certain services at concessional rates.

HOSPITALS

ADDRESS



C7, Budhyadev Mandir Marg, Sector 4, Sanpada, Navi Mumbai, Maharashtra 400705



Thane - Belapur Rd, opp. Kopar Khairane Station, next to Dhirubhai Ambani Knowledge City, Dhirubhai Ambani Knowledge City, MIDC Industrial Area, Kopar Khairane, Navi Mumbai, Maharashtra 400710



Plot -21, Citi Apartment Cooperative Housing Society, Sector 16, Kopar Khairane, Navi Mumbai, Maharashtra 400709



Om Sai Hospital, Riddhi Siddhi Aakruti Plot No 171, Sector 19, Ulwe, Navi Mumbai, Maharashtra 410206



Plot No-32, Classics Residency Chs Limited, Shop no. 8, chs, Sector 42A, Nerul, Navi Mumbai, Maharashtra 400706



CORAL CREST CO-OPERATIVE HOUSING SOCIETY, Shop no 4, Plot No 3, Nerul East, Sector 23, Navi Mumbai, Maharashtra 400706



Neel Vaibhav CHS., Ground Floor, Shop No.- 2 Plot.- 4, Sector - 14, opp. Yashwantrao Chavan English Medium School, Gate, Kopar Khairane, Navi Mumbai, Maharashtra 400709

SUSMIT DENTAL CLINICS

The Pacific, 2nd floor, Shop No - 204, Sector-13, Kharghar, Landmark: Near shilp chowk , Navi Mumbai

SUSMIT DENTAL CLINICS

Hilton Center OFF NO 119 SEC 11 Belapur Navi Mumbai, Navi Mumbai, Maharashtra, Maharashtra 400614

Members have to show their "Health Studio Card of ICAI Navi Mumbai" at reception of Hospitals.

Health Studio Card will be issued by the Branch from 1st July 2022.

Issuance of Health Studio Card to the members of the Branch

0	Navi Mumbai Branch Of WIRC The Institute Of Chartered Accountants Of India HORIZON Health Studio Card
ICAI Memb	ership No.: 4 2001 NAVI 2 MBA1 U 31st March, 2025
CA. Poonam Pr Committee Me	CA. Abhishek Shah CA. Harshel Ajmera CA. Neelesh Bajaj CA. Amit Tenani Treasurer Chairman Vice Chairman Secretary Treasurer CA. Nikhik Natekar CA. Vishal Dagriya CA. Amit Somani CA. Praveen Khatri CA. Nikhik Natekar Committee Member Ca. Nichik Natekar Ca. Nichik

Health Studio Card

Health Studio Annual Program

	Months*	Health Events*	
	April 2022	Spiritual Session on 'Power of Mind" and Free medical health Check Up	
	May 2022	Cycling	
*	June 2022	Yoga	
	July 2022	Nutrition	THE
	Aug 2022	Monsoon Trekking	
9	Sept 2022	Work Life Balance	-ALL
	Oct 2022	Water Aerobics and Swimming	TVAND
	Nov 2022	Marathon	
	Dec 2022	Indoor Games	
	Jan 2023	Art of Living	
	Feb 2023	Gym and Zumba	
	Mar 2023	Office Exercises	

*Notes:

- 1. Events may interchange on the basis of future circumstances.
- 2. Event wise details will be shared separately with participation fee if any.



WICSA Managing Committee members and Co-ordinators



Kareena Kailash Mohanty



Tejal Rajesh Jage



Jameel Nasir Nathani



Reshu Agarwal



Avantika Srivastava



Kannupriya Arora



Sonali Koshyari



Aman Agarwal



Prathmesh Bhosale



Ankush Dhanuka



Bhuwan Chander Joshi



Vinaya Pathak



Jagruti Singh



Pragati Singh



Vaibhavi Jayde



Vaidehi Dhawale



Deepak Kadam





Shweta Chandrakant Bhoir



Chirag Salecha

ARTICLES BY STUDENTS

Deepak Kadam

<u>ABG shipyard scam – India's</u> <u>biggest bank fraud</u>

Initially, the Magdala Shipayrd Pvt. Ltd. was founded in 1985 who works in shipbuilding and repairing activities. Later the company was termed as ABG Shipyard under the ABG Group.

Rishi Agarwal founded the company and got registered (ROC – Ahemdabad, Gujrat) in 1985. It has a corporate office in Mumbai and has operations in Suraj and Dahej of Gujrat. The company primarily specializes in shipbuilding and restoration.

The shipyard was able to build bulk carriers, vessels, bulk carriers, specialized defence vehicles, and other big ships. The company had executed many shipbuilding and repair contracts even if having stiff International competition in both domestic and export markets.

ABG Shipyard Company is a shipyard that builds new ships, fixes them, and sells its components. More than 175 new ships have been made so far, with supplies coming from all over the world.

ABG Shipyard Company is a shipyard that builds new ships, fixes them, and sells its components. More than 175 new ships have been made so far, with supplies coming from all over the world.

Fraud description

After all allegations and explanations, it was found that State Bank of India with 27 other banks and financial institutions has granted loan and credit facilities of Rs. 22,842 Crores. The ICICI Bank headed the consortium of 28 banks.

CBI Investigation

Rishi Agarwal, Ravi Vimal Nevetia, Ashwini Kumar, Sushil Kumar Agarwal, Santhanam Muthaswamy, and the company as ABG International Pvt Ltd, were the key persons involved in the business.

The CBI had been filed charges of a criminal conspiracy of cheating, criminal breach of trust, dishonesty, and misuse of public position in violation of the IPC and the Prevention of Corruption Act.

Journey

The company had achieved all the success satisfying the customers with specialized work in the period of 1991 till 2005.

- 2005 The company get listed with an initial public offering (IPO) of 85 lakh equity shares priced Rs 155-185 per share.
- 2009 The company has appointed Mr. Ashwani Kumar as an Additional Director (independent Director) of the Company.
- 2010 Acquired Western India Shipyard Ltd in Oct 2010. Company has been awarded with a 'Shield for Star Performer as Large Enterprise' in the product group of Miscellaneous Transport Equipment and Parts in recognition of the Company's outstanding contribution to Engineering Exports.
- 2011 Company has signed first of its contract with INDIAN NAVY for construction of Cadet Training Ships.
- 2016 Revenues were Rs 16.40 crore in 2016-17, while debt was over Rs 10,000 crore. The company's loan was first declared as a non-performing asset (NPA) in July 2016.
- 2019 SBI has filed its first complaint on November 8, 2019. The loan account was declared fraud in 2019. Thereafter, the CBI sought some clarifications on SBI's complaint. In January 2019, a forensic audit by E&Y revealed that ABG had defrauded a 28-member consortium of bankers to the tune of Rs 22000 crores



- 2020 SBI filed a fresh complaint in August 2020. And the CBI was working on and scrutinizing the complaint's FIR. September 2020 SBI filed a fresh complaint seeking investigation in to the role of public servants and other persons in the fraud
- On February 7, 2022, CBI took action on SBI's complaint. The CBI stated in an official statement that on "Saturday, February 12, it searched 13 places in Surat, including the homes of the accused, including private firm directors."

<u>Journey</u>

- As per MCA, Mr. Rishi Agarwal was also a director of Vadraj Energy (Gujrat) Ltd, Vadraj Cement Ltd and ABG International Pvt Ltd.
- The business up-down has also shown in the shares in stock market as below: -



 The extracts of financials from the Moneycontrol shows that the company was progressing till 2012. Later as to meet the contractual requirement, the company has taken loans and does not utilize funds for stated purposes.

The extracts of financials from the Moneycontrol shows that the company was progressing till 2012. Later as to meet the contractual requirement, the company has taken loans and does not utilize funds for stated purposes.

Particulars	Mar-13	Mar-14	Mar-15	Mar-16
Long Term Borrowing	762.62	2900.26	4356.03	5019.90
Short Term Borrowing	2470.24	1997.27	2257.93	3710.77
Other Current Liabilities	3914.94	4591.58	4352.00	4731.98
Revenue From Operations	2043.52	1468.87	385.73	34.17
Finance Costs	401.30	608.93	804.78	857.13
PBT	173.70	-294.17	-1185.89	-3724.09

- The CBI has found that funds were used for purposes other than for which they were released by banks, according to a report by PTI.
- The CBI agency also pointed out that the Forensic Audit by Ernst and Young noted that the defaulter had committed illegal activities such as funds, misappropriation and criminal breach of trust between 2012-17.



ARTICLES BY STUDENTS



Section 80C series of Income Tax Act — Why such deductions is provided by the Government?

After end of every Financial Year, i.e. after 31st March Income Tax Department under the guidance of Finance Ministry of GOI issues different Income Tax Return for every class of assesse. In total 7 different ITRs have been notified by the Income Tax so far.

As per the requirement different ITRs have different deadline until and unless extended by the Finance Department of GOI.

In this article we shall discuss about the section 80C series and see how it works and the motive of the Finance Department behind giving such deduction to assessee. Chapter VIA of Income Tax Act contains all the deductions which an assesse can claim while filing the Income Tax return.

The following clears the subsections of 80C which we will discuss:

- 80C Investment in LIP, Deposit in PPF/SPF/RPF etc
- 80CCC Contribution to certain Pension Fund
- 80CCCD(1) Contribution to NPS of Government.
- 80CCE Aggregate deduction allowed
- 80CCD(1B) Contribution to NPS notified by the Central Government
- 80CCD(2) Contribution by Employer to NPS of its Employee.



In a Financial year on the earnings of assessee a particular ITR is filled and on the Gross Total Income determined in computation he is required to pay Income Tax. But here Govt gives an opportunity to the assessee to claim deduction only and only if he has made some investment in the particular Financial Year of which computation is being made. The said Investment up to a certain limit gets deduct from the <u>Gross Total Income (GTI)</u> and tax liability gets reduced which ultimately gives a relief to the assessee

Here we take a look at 80C series:

- Section 80C: Following investment if done by the assessee than the same is eligible for 80C –
 - a. Life Insurance Premiums paid for Self, Spouse, Dependent Children etc
 - b. Deposit to Public Provident Fund
 - c. NABARAD Rural Bond
 - d. Unit Linked Insurance Plans (ULIPs)
 - e. National Savings Certificate
 - f. Tax Saving Fixed Deposit (Min Lock in Period = 5 Years)
 - g. Employee Provident Fund
- h. Infrastructure Bonds (Min Amount invested if Greater than Rs. 20,000 than eligible)
- i. Equity Linked saving Scheme (3 Year lock in Period)
- j. Senior Citizens Savings Scheme
- k.Principal repayment made towards home Loan
- I.Stamp duty and registration Charges
- Sukanya Samridhi Yojana

The Maximum Limit all together an assessee can claim is - Rs. 1,50,000

2. <u>Section 80CCC</u>: Few Pensions Fund has been listed, if an assessee is investing or renewing the same fund then the assessee is eligible to claim deduction in the said section.

The Maximum Limit all together an assessee can claim is – Rs. 1,50,000

- 3. <u>Section 80CCD(1)</u>: If the assessee in the financial year invest in Specified Pension Fund than to a limit of the investment deductions can be claimed. As of now Atal Pension Yojana (APY) has been notified by the government.
- a. If the individual is employed by the Central Govt on or after 01.04.2004
- b. An individual is employed by any other employer
- c. Any other individual 20% of GTI
- 4. <u>Section 80CCE</u>: This section provide an aggregate deduction which is as follows:

80C + 80CCC + 80CCD(1) = Maximum Deduction can be allowed is Rs. 1,50,000

5. Section 80CCD(1B): Provides additional deduction to assesse other than 80CCE if assessee invest in National Pension Scheme notified by Central Government.

The Maximum Limit all together an assessee can claim is – Rs.50,000

- 6. <u>Section 80CCD(2)</u>: Two cases stated which are as follows:
- a. If the contribution is done by the Central Government to its NPS of their employees: Deduction will be 14% of the Salary.
- **b.** If the contribution is done by any other employee to its NPS of their employees: Deduction will be 10% of the Salary.

If we see after a discussion max deduction which can be claimed by an assessee is:

- 80CCE = Rs. 1,50,000 (+)
- 80CCD(1B) = Rs. 50,000 (+)
- 80CCD(2) = 14% or 10% of the Salary as the case may be

Till now we have discussed about the Benefit of an assessee if proper tax planning is done by him. Now if we see from Government point of view why such deductions is provided by the government, the answer might be as follows:

- 1.To claim such deduction an assessee need to invest in the sachems, hence with the help of above investments Banking sector received money which is used for re-investment on which further income is generated in the form of Interest Income.
- 2. The same invested money Govt will put in infrastructure plans and will get benefited on completion.
- 3. Due to this cycle of circulation of money, economy of the country gets a positive affect and moves upward way.
- 4. With the money invested in the above schemes Govt can expand different projects, Funds existing projects and as a developing country the soon the projects are completed the more the economy grows.
- 5. As we can see deduction is also available on premium paid on LIC, which encourages assessee to take Life insurance from a recognized Insurance Company. With this the assessee gets the Life Insurance cover of a lumsum amount and Insurance company gets a monthly fixed amount which they re-invest in projects hence the same leads to an economic development.

The crux of providing deduction under section 80C series is to motivate the assessee for investing into the recognized schemes, Bonds, insurance scheme so that the best use of that money can be done through a proper legalized way to earn the maximum value out of it. Hence at the outset, through this process of investment and re-investment an overall development of Indian Economy takes place which is the requirement of the country as well.

It is advisable to the assessee if possible than make a habit of investment so that you can earn interest on principal amount and deduction from Gross Total Income (GTI) as well.

Happy Reading!!

Thanks and Regards



INDUSTRIAL VISIT TO PARLE FACTORY, AMBERNATH AND SURPRISE VISIT TO AMBRESHWAR SHIV MANDIR



To get permission, even for two people seems so difficult, WICASA Navi Mumbai jointly with WICASA Kalyan Dombivli organized an Industrial Visit to Bunty Foods (India) Pvt.Ltd.(Parle factory), Ambernath with 162 CA Students which made back to back successful and houseful event for WICASA Navi Mumbai.

Our first and would have been last destination was Bunty Foods (India) Pvt. Ltd.(Parle factory), Ambernath. It has been always a tradition of them to show a short animated movie, which informs us about their diverse range of products along with their respective advertisement. Along with the knowledge of how biscuits are made, following were some of the insights gained:

- Parle reduced the size of the Parle-G biscuit for cost—cutting due to the high cost of raw materials and they have two types of employees, i.e. permanent and contract workers.
- They do leakage test of all batches produced at the factory. If any leakage found, the cause behind the leakage is investigated and production of biscuits comes to halt until it is repaired and maintained.
- The biscuits which get rejected due to different reasons are then sold via a tender notice raised by the factory which is used as a fodder for animals.
- Wrappers or plastics are sold to rope manufacturing companies. In short you won't find any waste in the factory, a perfect example of waste management.
- Parle looks into our feedback also. If they find it useful, it is implemented. Make sure to provide your valuable feedback if any, at cs@parle.biz.
- The inventory turnover ratio (days) is one day. The raw material are converted into finished goods and then dispatched to different locations in one day. Isn't it awesome!









Last but not least, was a special surprise visit to Ambreshwar Shiv Mandir. A 962 years old temple standing tall with its meticulous ancient architect beautifully sculpted. All the participants were deeply elated, took the blessings of the divine bringing immense sense of peace, calmness and positive energy.





Thanks and Regards WICASA Navi Mumbai Branch of WIRC of ICAI

09 July, 2022

If you have any suggestions or feedback related to our article, you can email to us at navimumbaiwicasa703@gmail.com



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आईसीएआई नवी मुंबई एवं उसके विकासा द्वारा नव उत्तीर्ण सीए प्रतिभागियों के सुम्मान समारोह का आयोजन





नवी मुंबई। आईसीएआई नवी मुंबई एवं उसके विकासा द्वारा २३ जुलाई २०२२ को एम एस एस ए ,वाशी में नव उत्तीर्ण सी ए प्रतिभागियों हेत् भव्य सम्मान समारोह का आयोजन किया गया समारोष्ट्र का आरंभ आईसीएआई गान एवं दीप प्रज्वलन के साथ हुआ, इसके पश्चात नवीं मुंबई के चैयरमेन सीए अभिषेक शाह एवं विकासा चेयरमेन रीए हर्षल अजमेरा ने सी ए प्रतिभागियों को स्वागत भाषण में उतीर्ण होने की बधाडयां दी एवं समारोह की शोभा बढ़ाने हेत अभिनंदन किया। म्ख्य अतिथि पश्चिम क्षेत्र विकासा चेयर परीन सी ए केरन सैया रिलायंस वाइस प्रेसिडेंट सी ए राज मुलिक, पश्चिम क्षेत्र सहयोगी सीए संजय निगम, टैक्स कंसलटेंट सी ए भंतर बोराना ने समारोह की शोभा बढ़ाई एवं नव उसीर्ण प्रत्याशियों को सफल सी ए बनने एव आदर्श व्यक्तित्व बनाने और संतुनित जीवन जीने का मार्गदर्शन दिया । सी ए भेवर बोराना ने वियोड दी होराइजन को तथ्यपरक साबित करते हए सपनो से भी ऊपर का लक्ष्य रखने की सलाह दी। कल 70 नव उसीर्ण सी ए प्रत्याशियों का सम्मान किया गया । प्रत्याशी एवं अभिभावकगणीं का उत्साह भावकता एसं गर्वे देखरो ही बन रहा था।





आईसीएआई एवं विकासा ने नव उत्तीर्ण सीए प्रतिभागियों का किया सम्मान



मुम्बई। आईसीएआई नवी मुंबई एवं उसके विकासा द्वारा 23 जुलाई को एन एम एस ए ,वाशी में नव उत्तीर्ण सीए प्रतिभागियों हेत् सम्मान समारोह का आयोजन किया गया।

समारोह का आरंभ आईसीएआई गान एवं दीप प्रज्वलन के साथ हुआ। आईसीएआई नवी मुंबई के चेयरमैन सीए अभिषेक शाह एवं विकासा चेयरमैन सीए हर्षल अजमेरा ने सीए प्रतिभागियों को स्वागत किया। मुख्य अतिथि पश्चिम क्षेत्र विकासा चेयर पसंन सी ए केतन सैयां , रिलायंस वाइस प्रेसिडेंट सी ए राज मुलिक, पश्चिम क्षेत्र सहयोगी सीए संजय निगम, टैक्स कंसलटेंट सी ए भंवर बोराना ने विचार रखें ।

कुल 70 नव उत्तीर्ण सी ए प्रत्याशियों का सम्मान किया गया । प्रत्याशी एवं अभिभावकगणों का उत्साह भावकता एवं गर्व देखते ही बन रहा था । कार्यक्रम में सीए अभिषेक शाह (अध्यक्ष, आईसीएआई नवी मुंबई) एवम अन्य पदाधिकारियों ने भाग लिया जिसमे सीए हर्षेल अजमेरा (उपाध्यक्ष), सीए, नीलेश बजाज (सचिव), सीए अमित तेनानी (कोषाध्यक्ष) और प्रबंध समिति के सदस्य सीए निखिल नाटेकर, सीए विशाल डगरिया, सीए अमित सोमानी, सीए प्रवीण खत्री और सीए पनम पाठक की उपस्थिति रही। यह जानकारी कमेटी मैंबर सीए टी.सी. बाफना ने दी।

आईसीएआई नवी मुंबई एवं विकासा ने किया नव उत्तीर्ण सीए प्रतिभागियों का सम्मान

👼 प्रवासी संदेश टीम।

मुंबई। आईसीएआई नवी मुंबई एवं उसके विकासा द्वारा 23 जुलाई 2022 को एनएमएसए, वाशी में नव उत्तीर्ण सीए प्रतिभागियों हेत् भव्य सम्मान संगारोह का आयोजन किया गया। समारोह का आरंभ आईसीएआई गान एवं दीप प्रज्यातन के साथ हुआ, इसके पक्षात नवी मुंबई के चेयरमैन सीए अभिषेक शाह एवं विकासा चेवरमैन सीए हर्पल अजमेरा ने सीए प्रतिभागियों को स्वागत भाषण में उत्तीर्ण होने की बधाइयां दी एवं समारोह की शोभा बढ़ाने हेतु अभिनंदन किया। मुख्य अतिथि पश्चिम क्षेत्र विकासा चेयर पर्सन सो ए केतन सैयां , रिलायंस व्यइस प्रेसिडेंट सी ए राज मुलिक,



निगम, टैक्स कंसलटेंट सी ए पंचर बोराना ने समारोह की शोधा बढ़ाई एवं नव उत्तीर्ण प्रत्याशियों को सफल सी ए बनने एवं आदर्श व्यक्तित्व बनाने और संतुलित जीवन जीने का मार्गदर्शन दिया। सी ए भंवर बोराना ने वियों है ये होराइजन को तब्यपरक साबित करते हुए सपनों से भी ऊपर

का लक्ष्य रखने की सलाह दी। कुल 70 नव उत्तीर्ण सी ए प्रत्याशियों का सम्मान किया गया। प्रत्याशी एवं अभिभावकमणीं का उत्साह भावुकता एवं गवड़ देखते ही बन रहा था। कार्यक्रम में सीए अभिषेक शाह (अध्यक्ष, आईसीएआई नवी मंबई) एवम अन्य पदाधिकारियों ने भाग लिया जिसमें सीए हर्षेल

अजमेरा (उपाध्यक्ष), सीए, नीलेश बजाज (सचिव), सीए अमित तेनानी (कोषाध्यक्ष) और प्रबंध समिति के सदस्य सीए निखिल नाटेकर, सीए जिशाल हगरिया, सीए अमित सोमानी, सीए प्रवीण खत्री और सीए पुनम पाठक उपस्थित रहे। यह जानकारी सीनियर सीए टी.सी.



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