



THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA
(SETUP BY AN ACT OF PARLIAMENT)

MEMBER'S E-NEWSLETTER SILIGURI BRANCH OF EIRC OF ICAI

AUGUST'2021



Happy Independence Day

*"It Doesn't Matter Where You Are Coming From.
All That Matters Is Where You Are Going"*

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CHAIRMAN'S MESSAGE



Respected Seniors and Dear Friends,

The month of August is the month of Celebrations- Celebration of Independence Day, Birthday of Lord Krishna. This year due to the pandemic the festivities were a bit low key. However things are beginning to look up. Hopefully we will see cases slowing down in the future.

We celebrated 75th Independence Day on 15th August. The celebrations started with the hoisting of the National Flag at the Branch Premises in the presence of Members and students.

Thereafter we went to the Local NJP Police Station and handed over around 300 Masks and 90 units of Sanitizers.

Now coming to the other programs organized during the month which were organized both in online as well as Physical mode.

A VCM on Tally Prime was organized on 3rd September, 2021. The speaker was Sri Sujoy Mondal from Siliguri. It was a very interactive program and members actively participated in it.

A VCM on Accounting Standards AS- 2 and 10 and Standards on Auditing SA 560 and SA 570 was organized on 07.08.2021. The speakers were CA. Yagnesh Desai from Mumbai and CA. Archana Bhutani from New Delhi. The said program was attended by more than Hundred Members.

A VCM on Investor Awareness Program was organized on 14.08.2021. The speaker was Mr. Prabin Agarwal from Siliguri, Renowned Stock Market expert. The said program was attended by many Members.

A VCM on Income Tax- New rate vs. old rate and Nomination Vs. Will was organized on 20.08.2021. The speakers were CA. Ayush Goel from Kolkata and CA. Hari Ram Agarwal, Treasurer EIRC, from Kolkata. The program was organized as a result of great demand from the members for the said topics.

A VCM on Standards on Auditing and SQC 1 and Accounting Standards for Non Corporate Entities was organized on 21.08.2021. The speakers were CA. Ganesh Balakrishnan from Hyderabad and CA. Aditya Kumar Maheshwari, Past Chairman, Siliguri Branch from Siliguri.

Seminar on Tax Audit under section 44AB & common irregularities found therein was organized in physical mode at the Branch premises on 29.08.21. The speakers were CA. Satish Aggarwal from New Delhi (present Virtually) and CA. Ranjeet Kumar Agarwal, CCM from Kolkata. It was the first physical seminar after a long time.

Members actively participated in all the programs.

Siliguri Branch led by Chairman, Secretary and Past Chairman of EIRC and Siliguri Branch CA. Manish Goyal also attended felicitation program of Hon'ble President and Vice President, ICAI, organized by EIRC at Kolkata on 26th & duly felicitated them with Shawl & Memento.

Since the pandemic is not yet over, I request all of you to take appropriate care and wear masks.

With regards and best wishes to all,

CA. Naresh Agarwal
Chairman
Siliguri Branch of EIRC of ICAI



FROM THE CO-EDITOR'S DESK

Dear Readers,

Hope this communication finds you in good health. Unlock process has already started all over the country due to decreasing cases of Covid19, however some states continue to have an upward trend. Government is focusing on mass vaccination all over the country. As on date over 68 crores people (52cr with first dose & 16cr with both doses) had been vaccinated all over India.



Friends, as & when normalcy is being restored, our members are also back to work and they need to be updated on everyday changes being done in various statutes. Hence, our branch was fruitful in organizing various CPE & other events for its members during the month. We celebrated Independence Day on 15th August at the branch premises and also distributed masks & sanitizers to NJP Police Station on the occasion. One physical seminar on Income Tax was held at branch on 29th August wherein Central Council member CA Ranjeet Kumar Agarwal from Kolkata and CA Satish Agarwal from New Delhi spoke on Tax Audit Report u/s 44AB & related issues.

India, recently launched e-RUPI, an electronic voucher promoting digital payment solutions. It is a QR code or SMS string-based e-voucher, which is delivered to the mobile of the beneficiaries. The users of this seamless one-time payment mechanism will be able to redeem the voucher without a card, digital payments app, or Internet banking access at the service provider. Any government agency and corporation can generate e-RUPI vouchers via their partner banks. It also ensures that the payment to the service provider is made only after the transaction is completed. Being pre-paid in nature, it assures timely payment to the service provider without the involvement of any intermediary. E-RUPI is expected to be a revolutionary initiative for ensuring a leak-proof delivery of welfare services. We Chartered Accountants need to play a major role in digitization of Indian economy.

The taxation laws (amendment) Act, 2021 received the assent of the President on August 13, the law ministry said in a notification, thus scrapping the retrospective taxation clause in income tax law. The bill which has now become a law amends the Finance Act, 2012, and the Income Tax Act, 1961, nullifying demands raised on transactions prior to May 28, 2012. The bill proposes that tax demand raised for indirect transfer of Indian assets made before May 28, 2012 shall be nullified on the fulfillment of specified conditions, such as the withdrawal or furnishing of undertaking for the withdrawal of pending litigation and furnishing an undertaking that no claim for cost, damages, interest etc. shall be filed.

According to our Prime Minister, the Indian economy is showing a welcome pick-up in growth and industry is making a major contribution to make this happen. There is hardly an occasion where investors are not making statements on new opportunities available in the country. We should take up such new opportunities to take the country forward for which we need to invest in innovation and technology. Today we see a rise of a new India which is ready to work with the world welcoming every type of investment unlike in the past when it was apprehensive of foreign investment.

The edition of August 2021 newsletter will bring to you latest- circulars, orders, notifications issued by the Governments on various laws being Income Tax, Goods & Service Tax, etc. which will keep us updated on these areas and providing better service and advice to our clients.

I request our members to please come forward and contribute your valuable insight by way of articles on various topics and areas related to our profession. Any suggestions, queries or articles on any matter may be mailed to us at siliguri@icai.org. We will be very glad to publish your thoughts and endeavour our best to ensure that all your suggestions are incorporated and queries are answered.

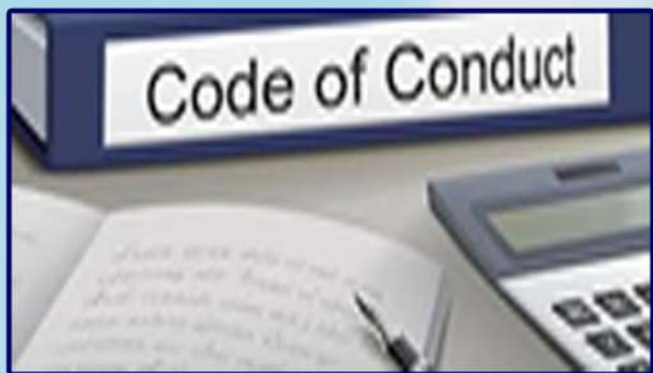
"The best way to predict the future is to invent it"

Take care. Be safe. Be at home!

With Warm Regards
CA. Manish Agarwal
(Co-Editor)
Siliguri Branch of EIRC, ICAI
Edition: August'2021

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DO'S & DON'TS



The maintenance of ethical Standards is necessary to keep on reinforcing the idea of keeping up and observing the highest ethical standards repeatedly. With this end in view and also keeping in mind the need to adhere to our creed **"Excellence, Independence and Integrity"**, as well as the changing dimensions and requirements of our members in their professional responsibilities we present herein below the "Know your Ethics" for code of conduct, **The Revised edition of code of Ethics has come into effect from 01.07.2020.**

Q. Can a Chartered Accountant in practice work as a 'Collection Agent/Recovery Agent'?

A. No, a Chartered Accountant in practice cannot work as a Collection Agent. However, he can act as a Recovery Consultant in the Banking Sector as provided in clause (xxv) of 'Management Consultancy and other Services'.

Q. Whether a practicing Chartered Accountant can agree to select and recruit personnel, conduct training programmes and work-studies for and on behalf of a client?

A. Yes. The expression "Management Consultancy and other Services" defined by the Council includes both personnel recruitment and selection and conducting training programmes and work-studies. Therefore, a Chartered Accountant in practice shall not commit any professional misconduct by rendering such services for and on behalf of the client.

Q. Can a Management Consultancy Company advertise its services?

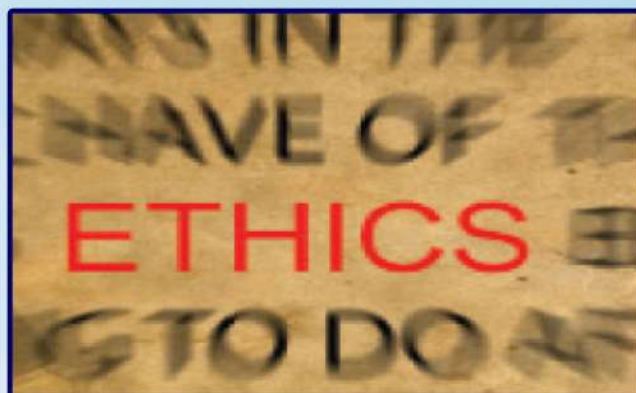
A. No, the Guidelines for Corporate Form of Practice restrict a Management Consultancy Company from advertising or using logo.

Q. Can a member in practice have a branch office/additional office/temporary office?

A. Yes, a member can have a branch office. In terms of Section 27 of the Chartered Accountants Act, 1949; if a Chartered Accountant in practice or a firm of Chartered Accountants has more than one office in India, each one of such offices should be in the separate charge of a member of the Institute. Failure on the part of a member or a firm to have a member in charge of its branch and a separate member in case of each of the branches, where there are more than one, would constitute professional misconduct.

However, exemption has been given to members practicing in hill areas subject to certain conditions. The conditions are:

1. Such members/firm be allowed to open temporary offices in a city in the plains for a limited period not exceeding three months in a year.
2. The regular office need not be closed during this period and all correspondence can continue to be made at the regular office.



3. The name board of the firm in the temporary office should not be displayed at times other than the period such office is permitted to function as above.
4. The temporary office should not be mentioned in the letter-heads, visiting cards or any other documents as a place of business of the member/firm.
5. Before commencement of every winter it shall be obligatory on the member/firm to inform the Institute that he/it is opening the temporary office from a particular date and after the office is closed at the expiry of the period of permission, an intimation to that effect should also be sent to the office of the Institute by registered post.

The above conditions apply to any additional office situated at a place beyond 50 km from the municipal limits in which any office is situated.

It is to be noted that the requirement of Section 27 in regard to a member being in charge of an office of a Chartered Accountant in practice or a firm of such Chartered Accountants shall be satisfied only if the member is actively associated with such office. Such association shall be deemed to exist if the member resides in the place where the office is situated for a period of not less than 182 days in a year or if he attends the said office for a period of not less than 182 days in a year or in such other circumstances as, in the opinion of the Executive Committee, establish such active association.

It is necessary to mention that the Chartered Accountant in charge of the branch of another firm should be associated with him or with the firm either as a partner or as a paid assistant. If he is a paid assistant, he must be in whole time employment with him.

However, a member can be in charge of two offices if they are located in one and the same accommodation.

- Q. Whether a CA Firm can be registered with the Institute as a Limited Liability partnership?**

- A. Yes, vide the Chartered Accountants (Amendment) Act, 2011, the definition of "Firm" has been amended to include the Limited Liability partnership as defined in Clause (n) of sub-section (1) of Section 2 of the Limited Liability Partnership Act, 2008.

- Q. Can a member in practice be part of Association of persons (AOP), with other members, or other professionals?**

- A. No, it is not permissible for a member in practice to be part of Association of persons, whether or not comprising of other professionals, since as per the provisions of the Chartered Accountants Act, 1949, only Firms and LLPs are the two modes of practice, apart from practicing in individual capacity.

- Q. Whether a member in practice can provide payroll services?**

- A. Yes, a member in practice can provide payroll services since these fall under the purview of activities mentioned in the provisions of Section 2(2)(i) and (iii) of the Chartered Accountants Act, 1949. However, it is not permissible to undertake this activity if the member is the statutory auditor of the same entity.

- Q. Whether a member in practice can provide equity research service, and publish retail research report?**

- A. A member in practice may be an equity research adviser, but he cannot publish retail report as it would amount to other business or occupation, which is not permissible in view of the provisions of Clause (11) of Part-I of First schedule to the Chartered Accountants Act, 1949.

- Q. Whether a member holding Certificate of practice will be deemed to be in practice even if he is not serving any clients?**

- A. Yes, a member is deemed to be in practice, not only when he is actually engaged in the practice of accountancy, but also when he offers to render accountancy services, whether or not he in fact does so.



GST

Latest Notification, Circulars, Orders

(Source: www.cbic.gov.in)

Sl. No	Notification No., Circular No., Order No. With date	Content	Impact
1	Notification No. 32,33,34/2021- Central Tax, dated 29.08.2021	Extension of closing date of late fee amnesty scheme and time limit for filing of application for revocation of cancellation of registration under GST Act, etc	<p>The Government, vide Notification No. 19/2021- Central Tax, dated 01.06.2021, had provided relief to the taxpayers by reducing / waiving late fee for non-furnishing FORM GSTR-3B for the tax periods from July, 2017 to April, 2021, if the returns for these tax periods are furnished between 01.06.2021 to 31.08.2021. The last date to avail benefit of the late fee amnesty scheme, has now been extended from existing 31.08.2021 to 30.11.2021.</p> <p>Based on the multiple representations received, Government has also extended the timelines for filing of application for revocation of cancellation of registration to 30.09.2021, where the due date of filing of application for revocation of cancellation of registration falls between 01.03.2020 to 31.08.2021. The extension would be applicable only in those cases where registrations have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the CGST Act</p> <p>The filing of FORM GSTR-3B and FORM GSTR-1/ IFF by companies using electronic verification code (EVC), instead of Digital Signature certificate (DSC) has already been enabled for the period from 27.04.2021 to 31.08.2021. This has been further extended to 31st October, 2021.</p>
2	Advisory No 500 dated 26.08.2021	Restriction on filing of GSTR-1/IFF for default in filing of GSTR-3B	From 01/09/2021 Registered person shall not be allowed to furnish FORM GSTR-1/IFF if he has not furnished FORM GSTR-3B for preceding 2 months (Non QRMP) OR If he has not furnished FORM GSTR-3B for preceding quarter (QRMP).





Latest Notification, Circulars

(Source: www.incometaxindia.gov.in)

Sl. No	Notification or Circular No. With date	Content	Impact
1	Notification No. 94/2021-Income Tax Dated: 31st August, 2021 CBDT under	Extension of dates under Direct Tax Vivad se Vishwas Act	<p>Under The Direct Tax Vivad se Vishwas Act 2020 (hereinafter referred to as "Vivad se Vishwas Act"), the amount payable by the declarant is stated in the table under section 3 of the Vivad se Vishwas Act.</p> <p>As per the latest notification dated 25th June 2021, the last date of payment of the amount (without any additional amount) has been notified as 31st August 2021. Further the last date for payment of the amount (with additional amount) under Vivad se Vishwas Act has been notified as 31st October, 2021.</p> <p>Considering the difficulties being faced in issuing and amending Form no 3, which is a prerequisite for making payment by the declarant under Vivad se Vishwas Act, it has been decided to extend the last date of payment of the amount (without any additional amount) to 30th September, 2021. Necessary notification to this effect shall be issued shortly.</p> <p>It is, however, clarified that there is no proposal to change the last date for payment of the amount (with additional amount) under Vivad se Vishwas Act, which remains as 31st October, 2021.</p>
2	Circular No. 16/2021 in F.No.225/49/2021/ITA-II dated 29.08.2021	CBDT further extends due dates for electronic filing of 14 Income-tax Forms	On consideration of difficulties reported by the taxpayers and other stakeholders in electronic filing of certain Forms under the provisions of Income-tax Act, 1961 (Act) read with Income-tax Rules, 1962 (Rules), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the due dates for electronic filing of such Forms. Refer Circular for details.



Insight into Latest Case Laws



GOODS & SERVICE TAX.....Advance Rulings/Case Laws

Sl.No	Citation	Subject Matter & Brief Insight
1	Implement Impex Private Limited Vs State of Maharashtra (Bombay High Court)	<p><u>GST: Bank account cannot continue to be attached after one year</u></p> <p>The grievance that has been voiced in this writ petition is that despite lapse of more than a year from the date provisional attachment of the petitioner's bank account was ordered, the Joint Commissioner has not lifted such order of provisional attachment.</p> <p>In ground (I), urged in support of the relief claimed in this writ petition, the petitioner has urged that by operation of law, the provisional attachment order ceases to exist. In the reply-affidavit, the Joint Commissioner has very conveniently not adverted to the legal issue raised by the petitioner, obviously because he had no answer.</p> <p>HC allowed the writ petition by directing the Joint Commissioner to immediately communicate to the petitioner's banker that the attachment order ceases to be operative and that the petitioner may be permitted to operate the relevant bank account which was under attachment.</p>
2	Ghodawat Eduserve LLP (GST AAR Maharashtra)	<p><u>No GST on Hostel Rent of less than Rs. 1000 per day per Student</u></p> <p>The applicant is providing hostel on the rent to various students where fees charged per student per day per room is much less than Rs. 1000/- per day per person. Therefore, considering the provisions of notification Entry No. 14, and clarification given by CBIC in circular No. 32/06/2018-GST dated 12th February 2018, it is held that, the applicant's activity is satisfying the conditions of Entry Sr.no. 14 of said Notification and hence would be exempt from taxes.</p> <p>It is pertinent to mention at this juncture that, the applicant in both the oral and written submissions has stated that the hostel stay for the students is optional. Further, the applicant has also mentioned that the stay in hostel being optional to the students, the hostel fees are not included in the training/coaching fees collected from the students. In fact the hostel fees are not a part of any package concerning commercial training and coaching services rendered by the applicant. The decision is being made in this order taking into consideration the said submissions made by the applicant.</p>



Insight into Latest Case Laws



INCOME TAX ACT.....Advance Rulings/Case Laws

Sl No	Citation	Brief Insight to the case law
1	Arjun Transport Company Private Limited Vs ITO (ITAT Mumbai)	<p><u>CIT(A) cannot make addition on issues not covered by limited scrutiny</u></p> <p>In cases selected under 'limited scrutiny', the Assessing Officer cannot exceed the latitude of limited scrutiny unless the scope of scrutiny is expanded or the case is converted from 'limited scrutiny' to 'complete scrutiny' with the approval of authority, as specified by the CBDT in Instructions No.5 of 2016 dated 14/7/2016. The said Instructions in an explicit manner states that in assessment proceedings the Assessing officer shall confine his enquiries/investigations etc. only to the issue selected under 'Limited Scrutiny'. It is only after conversion of case to complete scrutiny by following the due procedure; the Assessing Officer can travel beyond the scope of limited scrutiny. The same restrictions apply to the CIT(A) in respect of cases falling under 'limited scrutiny category'. If the CIT(A) is allowed to make addition on any issue not covered under limited scrutiny, the very purpose of selecting the case under 'limited scrutiny category' will be defeated. In the present case, no document has been furnished by the Department/respondent to show that 'limited security' was converted to 'complete scrutiny'. Ergo, the CIT(A) overstepped his jurisdiction in invoking the provisions of section 36(1)(iii) of the Act for making disallowance in First Appellate proceedings in a case selected for 'limited scrutiny' to examine disallowance of interest expenditure u/s 14A of the Act.</p>
2	AT&T Global Network Services (India) Pvt. Ltd. Vs DCIT (ITAT Delhi)	<p><u>No TDS on payment towards lease line charges under section 194I</u></p> <p>TDS on payment towards lease line charge was liable to deduct under section 194J as against under section 194I as lease line services were standard automatic services which were availed by any telecom service provider for the transmission of data and was not under any exclusive arrangement.</p> <p>Assessee-company was engaged in the business of providing Telecommunication services under International Long Distance (ILD), National Long Distance (NLD), and Internet Service Provider (ISP) Licenses. Assessee had withheld tax on lease line charges paid to other telecom operators u/s 194J. The claim of the assessee was that the lease line services were standard automatic services which were availed by any telecom service provider for the transmission of data and was not under any exclusive arrangement. AO was of the view that the tax on such expenditure was to be withheld u/s 194I. It was held that the similar issue of non-deduction of tax on lease line expenses arose before the Tribunal in ITA No.6385/Del/2019 for Assessment Year 2015-16 and for assessment year 2014-15 also. Following the same, there was no requirement to deduct tax at source u/s 194I.</p>



FOR INFORMATION OF MEMBERS

PROGRAMS FOR SEPTEMBER 2021

Program*	Date & other details
Past Chairmen Meet	05.09.2021
Seminar/VCM on various topics of professional interest	To be intimated

* Seminar/Webinar are subject to confirmation from CPE Directorate.

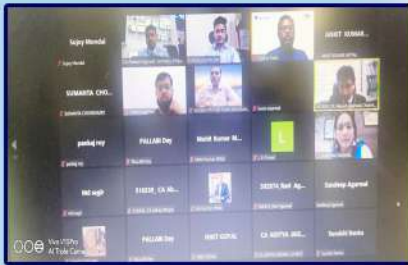
COMPLIANCE CALENDAR

Compliance Calendar for the Month of September 2021

Due date (September 2021)	Form to be filed	Period	Details
7	Challan No.281	Aug-21	Payment of TCS collected in August 2021
7	Challan No.281	Aug-21	Payment of TDS deducted in August 2021
10	GSTR 7	Aug-21	GSTR-7-Monthly Return by Tax Deductors for August 2021
10	GSTR 8	Aug-21	GSTR-8-Monthly Return by E-Commerce operators for August 2021
11	GSTR 1	Aug-21	Taxpayers having an aggregate turnover of more than Rs. 5 Crores or opted to file Monthly Return
13	GSTR IFF	Aug-21	GSTR-IFF-Monthly return of Outward Supplies for August 21 for person who opted for QRMP Scheme
13	GSTR 6	Aug-21	GSTR-6-Monthly Return of Input Service Distributor for August 2021
15	ESI Challan	Aug-21	ESI payment
15	ECR	Aug-21	E-payment of Provident Fund
15	Challan No 280	2nd Installment FY 2021-22	Second instalment of advance tax for the assessment year 2022-23
20	GSTR 3B	Aug-21	GSTR 3B Summary of Outward and Inward Supplies for the payment of Tax
20	GSTR 5 & 5A	Aug-21	GSTR 5 & 5A Return for Non-Resident Taxable Person for the month of Jun
25	PMT-06	Aug-21	Taxpayer who is opting for QRMP Scheme has to deposit tax using form GST PMT-06 for August 21
27	AOC-4	FY 2020-21	AOC-4 for OPC (Within 180 days from Balance Sheet date)
30	DIR-3 KYC	Annual Compliance	Every individual who holds DIN as on 31st March 2021 and who has not filed DIR 3 KYC form previously or there is a change in email id and mobile number.
30	DIR-3 KYC WEB	Annual Compliance	Every individual who have previously filed form DIR-3 KYC and there is no change in email id and mobile number.
30	TDS challan	Aug-21	Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M in the month of August 2021
30	Tax Challan	NA	Payment of tax under the Direct Tax Vivad se Vishwas Act, 2020 without additional charges
30	NA	NA	Where the due date of filing of application for revocation of cancellation of GST registration falls between 1st March, 2020 to 31st August, 2021, the time limit for filing of application for revocation of cancellation of registration is extended to 30th September, 2021.
30	ITR Form	FY 2020-21 (AY 2021-22)	Return of income for the assessment year 2021-22 for all assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies or (d) an assessee who is required to furnish a report under section 92E.
30	NA	NA	Due date for linking of Aadhaar number with PAN



SEMINARS/WEBINARS HELD IN THE MONTH OF AUGUST 2021



**VCM ON TALLY PRIME RELEASE 2.0
ON 03.08.2021**



**VCM ON ACCOUNTING STANDARDS &
STANDARDS ON AUDITING ON 07.08.2021**



**VCM ON INVESTOR AWARENESS
PROGRAM ON 14.08.2021**



**INDEPENDENCE DAY CELEBRATION AT
BRANCH ON 15.08.2021**



**MASK & SANITIZER DISTRIBUTION
AT NJP POLICE STATION ON 15.08.2021**



**VCM ON MENTORSHIP OF YOUNG
MEMBERS ON 20.08.2021**



**VCM ON STANDARDS ON AUDITING
& ACCOUNTING STANDARDS ON
21.08.2021**



**INTERACTIVE MEET WITH HON'BLE
MINISTER FOR DEVELOPMENT &
IRRIGATION, MRS SABINA YASMEEN JI
ON 21.08.2021**



**FELICITATION OF CA. NIHAR N
JAMBUSARIA, PRESIDENT, ICAI AT
A EIRC FUNCTION AT KOLKATA
ON 26.08.2021**



**FELICITATION OF CA. (DR.) DEBASHIS MITRA, VICE
PRESIDENT, ICAI AT A EIRC FUNCTION AT KOLKATA
ON 26.08.2021**



**SEMINAR ON TAX AUDIT REPORT AT
SILIGURI BRANCH ON 29.08.2021**