



BHUJ BRANCH OF WIRC OF ICAI

E-Newsletter For The Month Of November-2019

(FOR PRIVATE CIRCULATION ONLY)

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Chairman's Communication

Dear Professional Colleague,

The month of October was full of festivities and full of celebrations. The greatness of a culture can be found in its festivals. We have celebrated all festivals including Diwali-the festival of light with joy and happiness. It is rightly said that **“There is not enough darkness in the world to put out the light of even a small candle”**. The light that illuminates our homes and hearts would definitely empower all of us to commit ourselves to good deeds and we continue to give our help, love and service to everyone all the times.

For, us, the Chartered Accounts, the month of October was full of responsibility to meet all the deadlines along with sparing time for celebration of festivals with family and friends. Maintaining a work and life balance is how us, professionals has evolved. The word responsibility holds a great sense for us.

After meeting all deadlines, now the deadline for completion of GST Audit are on the doors. So members will be busy in next task of GST Annual Returns & Reconciliation Statements. Bhuj branch has organized CPE on "Recent amendments under GST law and issues under GST annual return and audit." Eminent speaker CA. Abhay Desai from Baroda elaborated the subject in very lucid manner and remarkable presence of members has made the programme successful.

For CA students, the month of November is the month of

exam. I convey my best wishes to all the students appearing in the exam. May all of you appear in exam with full confidence and achieve your goal.

We have achieved several milestones and wish to serve our noble profession with even more enthusiasm. As communicated earlier, Bhuj Branch is in process of shifting its office to new premises. I request all members to make some time for our profession and give their valuable suggestion in a meeting to be called soon for New Premises interior planning.

I would like to conclude by recalling the thoughts of Mahatma Gandhi

"Happiness is, when what you think, what you say and what you do are in Harmony"

Yours in Professional Service

CA. Hardik P. Thacker
Chairman

Chartered Accountants with a difference

CA Chunauti Dholakia
B.Com.,FCA,DISA(ICAI)

Before some times, a joke was very popular that “After many attempt in CA exam, a person, who did not pass in CA exam has started factory for production of bulbs. He has given name of the bulbs as “CA Fail bulbs”. Afterwards these bulbs are known as “CFL”.But in reality, there are many leading and eminent personalities who have after obtaining degree of CA has contributed in sectors other than traditional CA practice and achieved great height in respective field. They all have given glory and pride to the CA profession.. Chartered Accountants, without gender difference has presence in all sectors i.e. political, corporate, entertainment, education, social service and also in many other sectors.

CA in political sector

CA has remarkable presence in politics. Chartered Accountants are foundation base of the economy. Former President Dr. Abdul Kalam had used the word “Partners in nation building” for CAs and it seems very true as CAs have played major role at a big level in nation building Mr. Suresh Prabhakar Prabhu, former railway minister and commerce and Industry minister was rank holder in his CA exams. He has held several government and semi government positions. Similarly, another Cabinet minister Mr. Piyush Goyal is also all India second rank holder in CA exam. He has started his career as an investment banker and served on the board of India’s largest banks- the State Bank of India and Bank of Baroda as Government nominee.

Similarly, Mr. Rameshwar Thakur, a senior Indian National Congress politician,.Mr. K. Rehman Khan, a member of national congress and former union minister of minority affairs, Mr. Naresh Gujral, Shiromani Alaki Dal Party politician and Member of Parliament and BJP leader Mr. Kirit Somaiya are fellow Chartered Accountants.

Another personality CA. Narendra Kumar Prasadrao Salve (known as N. K. P. Salve), was a prominent politician of Indian National Congress and former union cabinet minister. He was considered an authority on direct taxes. He has also contributed to Indian Cricket. He was the President of Board of Control for Cricket in India (BCCI). His son Mr. Harish Salve is also qualified CA and a famous Indian lawyer and former Solicitor General of India.Today magazine ranked him the 18th most powerful person in the country. It is interesting to know that Mr. Harish Salve failed thrice in his CA exams.

CA in Corporate Sector

Major role of CA in Corporate Sector is to guide the companies against dangers beforehand. Many distinguished CAs have played a vital role for tremendous growth of Indian Corporate Sector. CA. Kumar Mangalam Birla is one of such personalities. He was All India Ranker in CA final exam. The multinational Aditya Birla Group happens to be India's third largest business house. He is also a leading philanthropist who regularly contributes for public cause like better health and education facilities for weaker sections of society.

CA Motilal Oswal, the promoter and founder of Motilal Oswal group has won awards for his performance in the financial and industry sectors. He is counted as one of the honest tax payer businessmen in the country.

CA Deepak Parekh is Padma Bhushan winner and the chairman of HDFC. He is pioneer in developing India's housing sector and private sector banking through mortgage finance. Similarly Aditya Puri is MD of HDFC Bank and also a qualified CA.

We are much familiar with CA. Naina Lal Kidwai, who is Indian Banker and business executive and provides effective leadership to HSBC India as country head and Group General Manager. She is the first Indian woman to graduate from Harvard Business school and also the first woman to guide the functioning of foreign bank in India.

Another eminent personality Mr. Rakesh Jhunjhunwala, the stock guru, who is counted as Warren Buffet of India is also qualified CA. He began investing with a paltry amount of Rs.5000/- and now his portfolio is over Rs.5000 Crore. He has been portrayed as the "Pied piper of Indian bourses".

CA in media and entertainment Sector

CA has presence in media and entertainment sector also. They have given glory to the profession in the entertainment world. One of such eminent personalities, is famous director CA Shekhar Kapoor, who has started his career as a Chartered Accountant with a multinational oil Company in London. But later on he walked out from a successful career and started acting and later on came in film direction. Similarly, Shyam Pathak, popularly known as *Patrakar Popatlal of Tarak Mehta ka oolta Chashmah* is a Chartered Accountant, who has after qualifying as CA joined the National School of Drama and acted in various movies and TV serials.

Another famous personality CA. Swaminathan Gurumurthy a journalist, columnist, political and economic analyst is qualified CA. He has also served as part time director of RBI. He is the leading corporate advisor also. We know that the movie "Guru" was based on S. Gurumurthy. He started his career as CA by joining one audit firm, where he was allotted the job of maintaining books of accounts of some companies of Pres Baron- the Publisher of Indian Express. Later on he became journalist. He is highly rated for his investigative writing and persuasive skill.

Similarly, Mr. Prannoy Roy is qualified CA and an Indian journalist and media personality. He is the founder and executive co-chairman of NDTV. Similarly founder Chairman and Editor-in-chief of the India Today group Mr. Arun Poorie is also qualified CA. He was awarded Padma Bhushan for his outstanding contribution in Indian journalism. He also set the journalistic style for the 24 hour news and current affairs for the news channel Aaj Tak and Headlines Today.

Presence of CA in other sectors

Famous Carnatic vocalist Sanjay Subramanyan is qualified CA. In the beginning of his career he continued to pursue two parallel careers, as a musician and as a Chartered Accountant. But later on, he had chosen to establish himself as a professional musician. He has won many music awards.

Another personality CA. Visakha Hari, a mesmerizing Harikatha artist was a ranker in CA exam. She is Carnatic music vocalist also. She has won many awards for her notable contribution in the field of Harikatha and Carnatic music.

CA Yandamuri Veerendranath, a film director and Telugu Novelist and CA Subhashni Giridhar, a Indian classical dancer are qualified chartered accountants.

There are many leading personalities who have contributed in other fields like education, social service, dancing etc.

CA drop-out personalities

Success stories of CA pass-outs are much known to us, but we may not be much familiar with success stories of CA drop-outs. There is CA-drop out personalities who have worked relentlessly after drop-out and achieved remarkable success in other fields. Some of which personalities are as under:

Venkatachalam Sthanu Subramani, born in Jamshedpur and brought up in Kolkata was from fairly simple lower middle class family. He aspired to be a Chartered accountant. He started Chartered accountancy. But due to financial troubles, he was forced to drop-out Chartered accountancy. He joined United Database India (UDI), a yellow pages company (Telephone Directory Company) to contribute to family income. During his job in this company, he got an idea to start a phone based directory. He implemented the idea with the help of three partners and named the company as "Ask me". But due to low phone penetration, the idea did not take off very well. However he worked relentlessly and started a company in Mumbai with his savings of Rs.50000/- and named the company as "Just Dial". Venkatachalam Sthanu Subramani (Popularly known as VSS Mani) is MD and CEO of Just Dial, who has after CA dropping out standing tall through thick and thin and reached the company from scratch to a million-dollar company having pan India presence.

Similarly, former finance minister late Mr. Arun Jetley, the wall of cricket Mr. Rahul Dravid and famous film director Mr. Rajkumar Hirani are also CA drop-out personalities, who has after dropping out applied themselves to a profession of their choice and achieved new heights. They have inspired us to expand our ideas, make it a passion and achieve success by following our dreams. It is rightly said that success has little to do with the speed, but much to do with the directions, so always concentrate on your direction, not on speed.

Conclusion

Intention of this article is not for any type of advertisement of any person, but only for inspiration. It feels us proud that our fraternity has gained national and international recognition not only in the field of Chartered Accountancy, but also in other fields as well.. All eminent personalities mentioned above have contributed in non-conventional area by expanding area of their expertise and made their mark on history. They have not stopped their journey towards achieving their goals even after qualifying as CA. But they thought with a difference and excelled their careers. Hence the world has come upon to regard them as big time achievers. It is a famous quote that “Do what you love, love what you do and that is the only way to find passion”.

Let's Connect with ICAI

CA Bhavik Mehta
B.Com.,FCA, CS,DISA(ICAI)

Dear Seniors and Colleagues,

ICAI is our homeland and our कर्मभूमि. ICAI membership has been the starting line of our professional journey and this esteemed Institute gave us the valuable prefix of CA which allowed us to travel beyond horizons and become a complete solution provider in the vibrant Indian economy as well as challenging global arena. Our professional journey begins from the auspices of our alma mater ICAI and we march forward on the path of success choosing our professional destinations from the vast ocean of opportunities in the global financial village.

It happens that as a professional many times we may not have taken time to explore opportunities that are provided by ICAI, our nourishing patron and our connection with our alma mater can remain alive in more meaningful ways than just a membership. So how about looking back at the starting line and seeing the opportunities to connect with the ICAI through involvement in various activities and assignments? Links mentioned here, give us an opportunity to connect with the ICAI in a more meaningful way, where we can create and enhance value for a mutual benefit. In the ever-changing dynamic world of opportunities, we must grow and learn from each one, as we all want to look back and feel the pleasure of being a part of this phenomenal Institution.

Sr. NO.	Details	Link for knowledge and Form of Application.
01	Empanel as Peer Reviewer with Peer Review Board	https://resource.cdn.icai.org/55154prb44301emp.pdf https://www.icai.org/new_post.html?post_id=972&c

		id=64
02	Empanelment of Members to Act as Observers at the Examination Centers for The Chartered Accountant Examination.	https://www.icaai.org/new_category.html?c_id=413 https://resource.cdn.icaai.org/56351exam44668.pdf
03	Empanel as Examiners for Chartered Accountants Examinations	http://examinerspanel.icaaiexam.icaai.org/ https://www.icaai.org/new_post.html?post_id=11831&c_id=415
04	Empanel as Technical Reviewer with Quality Review Board	http://www.qrbca.in/forms/tr.html
05	Empanelment of Resource Persons for Investor Awareness Programmes	https://www.icaai.org/new_post.html?post_id=15629 https://forms.gle/7rAyoNyangUqc27L9
06	Empanel as Technical Reviewer with Financial Reporting Review Board	https://www.icaai.org/new_post.html?post_id=969&c_id=61 http://eforms.icaai.org/icaionlineform/frmfrbb.aspx
07	Empanelment as Resource Persons for the Certificate Course on Preparation of Appeals, Drafting of Deed & Documents and Representation before Appellate Authorities and Statutory Bodies	https://resource.cdn.icaai.org/51090ccbmp70793.pdf
08	Invitation for Expression of Interest for authoring various modules of the Certificate Course on Preparation of Appeals, Drafting of Deed & Documents and Representation before Appellate Authorities and Statutory Bodies.	https://resource.cdn.icaai.org/51068ccbmp270718-342.pdf

09	Expression of Interest from Experts on Information Systems Audit, Forensic Audit, Blockchain.	https://www.icaai.org/post.html?post_id=15601 https://forms.gle/pjAv1vFPF46sgtaAA
10	Empanel as a Resource Person to Conduct Various Programmes for the Benefits of Members in Industry	https://www.icaai.org/new_post.html?post_id=14621
11	Empanel as resource person for Mock Interview/ Group Discussion for newly qualified Chartered Accountants	https://www.icaai.org/new_post.html?post_id=15661 https://docs.google.com/forms/d/e/1FAIpQLSd2_n4ApznwnWJVcqbSSkUisip9mTkDmLdoAAeIIJII1uFLRA/viewform
12	Faculty for ICITSS (IT/OC) and AICITSS (AIT/MCS) Courses,	https://www.icaionlineregistration.org/Fac_Reg.aspx#
13	Expression of Interest for engagement of Chartered Accountant Firms for Internal Audit of various units of ICAI	https://resource.cdn.icaai.org/54923audit44123.pdf
14	Expression of Interest for engagement of Chartered Accountant Firms for Statutory Audit of various units of ICAI	https://resource.cdn.icaai.org/54924audit44125.pdf
15	Faculty Development Programme	https://idtc.icaai.org/prog-faculty-about.html https://idtc.icaai.org/cc/icaai_faculty/?msg=ac-r



PROFESSIONALISM

-HIMANSHU VASANI

WHAT IS PROFESSIONALISM ?

PROFESSIONALISM AT WORK-PLACE MAKES OTHERS THINK OF YOU AS RELIABLE, RESPECTABLE, COMPETENT.



➤ **Attitude drive behaviors**

❖ *How's your attitude towards your staff and members*

➤ **Behaviors drive actions**

❖ *How's your behavior with your valuable client*

➤ **Actions reinforce attitudes**

❖ *How's your action against your challenging work along with your attitude and behavior.*

WHY PROFESSIONALISM IS IMPORTANT ?

➤ **PROMOTE & MAINTAIN ACCOUNTABILITY**

- ✓ TO PROVIDE THE BEST SERVICE POSSIBLE TO CLIENTS
- ✓ ENFORCES THE VALUE OF OUR WORK AND SERVICES

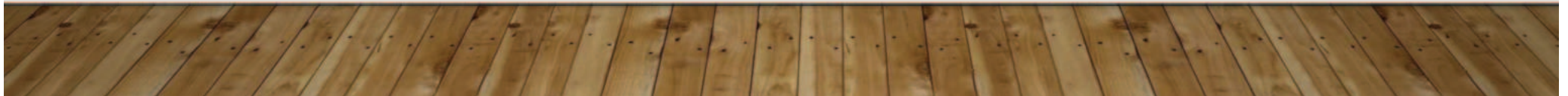
➤ **ESTABLISHES RESPECT FOR AUTHORITY, CO-WORKERS, AND YOURSELF**

- ✓ LIMITS UNNECESSARY GOSSIPS & INAPPROPRIATE CONVERSATION, THIS WILL HELP TO YOU TO GROW & DEVELOP YOUR LIKELIHOOD HABITS
 - ✓ ALLOWS FOR EFFECTIVE & EFFICIENT PROBLEM SOLVING
 - ✓ PROMOTES COLLABORATION
-

➤ **FOSTERS AN ENVIRONMENT OF SUCCESS, GROWTH, & LEARNING**

- ✓ ENHANCES PERSONAL NETWORK
- ✓ PROMOTES VALUE THROUGHOUT PROFESSIONAL WORK SERVICES
- ✓ BENEFITS FOR YOUR PERSONAL DEVELOPMENT AS WELL AS FOR PROFESSIONAL SOCIETY

➤ **GIVE AND TAKE RESPECT TOWARDS WORKS & PROFESSIONAL COLLEAGUES**



HOW TO PRACTICE PROFESSIONALISM ?

<i>Be Productive</i>	Avoid other curriculum activity while doing work
<i>Develop a Professional Image</i>	Project an appropriate presence and dress appropriately
<i>Take Initiative</i>	Be proactive in getting additional work & Support and also self motive object in professional career.
<i>Maintain Effective Work Habits</i>	Prioritize, Plan, and Mange. Follow through tasks to completion.Aware your client for well in advance and plant your activity accordingly by avoiding extra charges and penalty clause of the acts.
<i>Provide Excellence</i>	Produce results that reflect a sense of pride
<i>Be a Problem Solver</i>	Become problem solver in practical world and helpful to professional colleague to share your knowledge and expand your network.
<i>Communicate Effectively</i>	Develop and practice positive interpersonal and written communication skills
<i>Develop Self Awareness</i>	Ask for, accept, and reflect upon feedback to foster growth

Notifications, Circulars and Order of GST-Update

Compiled and Contributed by CA DEEP KORADIA
B.Com.,FCA,DISA(ICAI)

Sr No	Notification No	Category	Date	Description	Keyword / Reference / Comment	Link
1	42/2019	Central Tax Rate	24-09-2019	Seeks to bring rules 10, 11, 12 and 26 of the CGST (Fourth Amendment) Rules, 2019 in to force.	GST Refund is not to be disbursed by single authority	Click Here
2	43/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No 14/2019- Central Tax dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.	Manufacturing of Aerated Water is out of Composite levy	Click Here
3	14/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No 1/2017- Central Tax (Rate) dated 28.6.2017 so as to specify effective CGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019.	Changes in Rate of Goods as recommended by council	Click Here
4	15/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No 2/2017- Central Tax (Rate) dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.	Changes in Exemptions of Goods as recommended by council	Click Here
5	16/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No 3/2017- Central Tax (Rate) dated 28.6.2017 so as to extend concessional CGST rates to specified projects under HELP/OALP,	concessional CGST rates to specified projects under HELP/OALP	Click Here

Notifications, Circulars and Order of GST-Update

				and other changes.		
6	17/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No 26/2018- Central Tax (Rate) dated 31.12.2018, so as to exempt CGST on supplies of silver and platinum by nominated agencies to registered persons.	exempt CGST on supplies of silver and platinum by nominated agencies to registered persons.	Click Here
7	18/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No 2/2019- Central Tax (Rate) dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.	Manufacturing of Aerated water also excluded out of 6% Composition scheme - supply of services	Click Here
8	19/2019	Central Tax Rate	30-09-2019	Seeks to exempt supply of goods for specified projects under FAO.	Supply to Food and Agriculture Organisation of UN for Listed Projects	Click Here
9	20/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019.	Rates In respect of Hotel Accomodation, Restaurant Service, Jobwork services etc	Click Here
10	21/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No. 12/2017- Central Tax (Rate) to exempt services as recommended by GST Council in its 37th meeting held on 20.09.2019.	Service's Exemptions amended	Click Here

Notifications, Circulars and Order of GST-Update

11	22/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to notify services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019.	Renting of Motor vehicles and other things brought to RCM	Click Here
12	23/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No. 4/2018 - Central Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.	04-2018 CTR Regarding liability to pay in case of TDR has been rescinded with retrospective effect from 1-4-2019	Click Here
13	24/2019	Central Tax Rate	30-09-2019	Seeks to amend notification No. 7/2019 - Central Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.	9(4) Amended and Cement RCM without any condition for builder	Click Here
14	25/2019	Central Tax Rate	30-09-2019	Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 7(2) of CGST Act, 2017.	the grant of alcoholic liquor licence neither a supply of goods nor a supply of service	Click Here
15	04-2019	Integrated Tax	30-09-2019	Seeks to notify the place of supply of R&D services related to pharmaceutical sector as per Section 13(13) of IGST Act, as recommended by GST Council in its 37th meeting held on 20.09.2019.	POS notified for R&D Services relating to Pharma sector	Click Here

Notifications, Circulars and Order of GST-Update

16	14/2019	Integrated Tax Rate	30-09-2019	Seeks to amend notification No 1/2017- Integrated Tax dated 28.6.2017 so as to specify effective IGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019.	Changes in Rate of Goods as recommended by council	Click Here
17	15/2019	Integrated Tax Rate	30-09-2019	Seeks to amend notification No 2/2017- Integrated Tax (Rate) dated 28.6.2017 to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.	Changes in Exemptions of Goods as recommended by council	Click Here
18	16/2019	Integrated Tax Rate	30-09-2019	Seeks to amend notification No 3/2017- Integrated Tax (Rate) dated 28.6.2017 so as to extend concessional IGST rates to specified projects under HELP/OALP, and other changes.	concessional CGST rates to specified projects under HELP/OALP	Click Here
19	17/2019	Integrated Tax Rate	30-09-2019	Seeks to amend notification No 27/2018- Integrated Tax (Rate) dated 31.12.2018 so as to exempt IGST on supplies of silver and platinum by nominated agencies to registered persons.	exempt CGST on supplies of silver and platinum by nominated agencies to registered persons.	Click Here
20	18/2019	Integrated Tax Rate	30-09-2019	Seeks to exempt supply of goods for specified projects under FAO.	Supply to Food and Agriculture Organisation of UN for Listed Projects	Click Here

Notifications, Circulars and Order of GST-Update

21	19/2019	Integrated Tax Rate	30-09-2019	Seeks to amend notification No. 08/2017- Integrated Tax (Rate) so as to notify GST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019.	Rates In respect of Hotel Accomodation, Restaurant Service, Jobwork services etc	Click Here
22	20/2019	Integrated Tax Rate	30-09-2019	Seeks to amend notification No. 09/2017- Integrated Tax (Rate) so as exempt certain services as recommended by GST Council in its 37th meeting held on 20.09.2019.	Service's Exemptions amended	Click Here
23	21/2019	Integrated Tax Rate	30-09-2019	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019.	Renting of Motor vehicles and other things brought to RCM	Click Here
24	22/2019	Integrated Tax Rate	30-09-2019	Seeks to amend notification No. 04/2018 - Integrated Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.	04-2018 ITR Regarding liability to pay in case of TDR has been rescinded with retrospective effect from 1-4-2019	Click Here
25	23/2019	Integrated Tax Rate	30-09-2019	Seeks to amend notification No. 07/2019 - Integrated Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.	9(4) Amended and Cement RCM without any condition for builder	Click Here

Notifications, Circulars and Order of GST-Update

26	24/2019	Integrated Tax Rate	30-09-2019	Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 20(i) of IGST Act read with Section 7(2) of CGST Act.	the grant of alcoholic liquor licence neither a supply of goods nor a supply of service	Click Here
27	02/2019	Compensation Cess (Rate)	30-09-2019	Seeks to amend notification No. 1/2017-Compensation Cess (Rate), dated 28.6.2017 on the recommendations of the GST Council in its 37th meeting dated 20.09.2019.	Cess levied on Caffeinated Beverages, changed on vehicles for persons with orthopaedic physical disability	Click Here
28	03/2019	Compensation Cess (Rate)	30-09-2019	Seeks to disallow the refund of compensation cess in case of inverted duty structure for tobacco and manufactured tobacco substitutes.	disallow the refund of cess for inverted duty structure for tobacco and manufactured tobacco substitutes.	Click Here

SEMINAR ON ISSUES UNDER GST ANNUAL RETURN & AUDIT AND LATEST AMENDMENTS UNDER GST-EVENTS IN IMAGES



SEMINAR ON ISSUES UNDER GST ANNUAL RETURN & AUDIT
AND LATEST AMENDMENTS UNDER GST-EVENTS IN IMAGES



SEMINAR ON ISSUES UNDER GST ANNUAL RETURN & AUDIT AND LATEST AMENDMENTS UNDER GST-EVENTS IN IMAGES

