



The Institute of Chartered Accountants of India



PRARAMBH

E-NEWSLETTER

JODHPUR BRANCH(CIRC)

EDITION DEC-JAN-FEB



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

**य एष सुप्तेषु जागर्ति कामं कामं पुरुषो
निर्मिमाणः।**

तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते ।
तस्मिंल्लोकाः श्रिताः सर्वे तदु नात्येति कश्चन ।
एतद् वै तत् ॥

**Ya esa suptesu jagarti kamam kamam
Puruso nirmimanah |
Tadeva sukram tad brahma
tadevamrtamucyate |
Tasminlokah sritah sarve tadu natyeti
Kascan | etad vai tat | |**

INDEX

- 01** CHAIRMAN MESSAGE
- 02** SECRETARY MESSAGE
- 03** BURNING ISSUE OF CLAUSE (H) OF SECTION 43B OF THE INCOME TAX ACT, 196
- 04** DISCARDED AND UPDATED ITR
- 05** GLIMPSES OF ALL EVENTS



CHAIRMAN

Message....



CA. ABHISHEK SONI

Dear Professional Colleagues

Hope you all are in the best of your health, I pen down my final message as the chairman of Jodhpur Branch, I am filled with profound sense of joy and nostalgia.

“Every Sunset is an opportunity to reset. Every sunrise begins with new eyes. With above notion in mind our team is stepped down with their beautiful memories to start new journey with new team and new goals.

It gives me immense pleasure and satisfaction that me and my team is able to contribute somethings with their tireless efforts towards whole CA fraternity and ICAI as well. We are sure that our tiny contribution will make bigger impact in upcoming term of jodhpur branch.

Through this I express my deepest gratification and indebtness towards President CA Aniket Talhati Ji and Vice President CA Ranjeet Agarwal Ji and our guider CCM CA Prakash Sharma ji and CA Rohit Ruwatia Ji and RCM CA Anil Yadav Ji and CA Ankit Somani for directing branch in perfect manner. Also special thanks to CIRC Chairman CA Kishore Hemraj Bardia Ji for entrusting us with most innovative branch title.

Also express thankfulness towards my strong support my team CA Mukesh Vyas Sir , CA Raj Bothra Ji, CA Dhaval Kothari Ji, CA Pooja Dhoot Mam, CA Hemant Lohiya Ji and CA Pankaj Rathi ji for backing me throughout my term. Also acknowledging efforts of my Branch staff and press media for giving edge in every matter. I am also grateful towards my CA members and students and my family without whom I cant do anything.

It really a proud moment for whole Jodhpur Branch for getting first time ever Most Innovative Branch Award on CIRC level for term 2023-24. This success of jodhpur branch certainly belongs to all those CA members and CA Students who worked hard for Branch untiringly, singly as well as jointly and have walked together remained together and believe in our Managing committee team, gives motivation for initiating such innovative steps towards betterment of branch. Really struggle and hard work never goes waste, our performance and patience has proved this old proverb right again.



CHAIRMAN

Message....

The ICAI Jodhpur Branch is dedicated for all its members and students and we work for overall professional development of members and students. Beside academic development other aspects such as communication skill, leadership qualities, self-discipline are being priorities and focused.

Hope the next upcoming office bearers will be working more dedicatedly for making profession proud and its betterment. Every year branch counts words of appreciation from each and every member for its activeness and promptness of working and style of way going forward. I am expecting many more milestone to be achieved in coming future by jodhpur branch and always been in limelight with more positivity and enthusiasm. Best of luck to our new upcoming office bearers for the term 2024-25.

Jai Hind Jai ICAI..!!



SECRETARY

Message....



CA. RAJ BOTHRA

Dear Esteemed Members,

I trust this message finds you well and in good spirits. As I pen down this final message as the Secretary of our Jodhpur Branch ICAI, I am filled with a mix of emotions – gratitude for the opportunity to serve you and sadness to bid farewell to this role. It has been an honour and a privilege to work alongside each of you in advancing the objectives and mission of our institute.

Firstly, with great pleasure and pride that I extend my heartfelt congratulations to CA. Pooja Dhoot becoming the first female Chairperson of our esteemed Jodhpur Branch(CIRC). Under her capable leadership, our branch will continue to thrive and reach new heights of excellence. Her vision, experience, and commitment will undoubtedly guide us towards greater success and achievement.

As we celebrate this momentous occasion, let us also acknowledge the broader significance of promoting gender diversity and equality within our profession. A female chairperson's appointment serves as an inspiration to aspiring professionals, particularly women, reaffirming that the accounting profession is open to all based on merit and talent.

As we navigate through the dynamic landscape of our profession, I would like to take a moment to highlight the invaluable role that senior members play in shaping the future of our branch and profession. Your active involvement and leadership serve as a beacon of inspiration for the next generation of professionals, guiding them towards excellence and success. Whether it's participating in discussions, sharing your expertise through workshops or seminars, or serving as mentors to young professionals, your involvement can make a significant difference in shaping the future trajectory of our branch.

Lastly, let us not forget our social responsibility as CA professionals. Together, let's continue to explore ways in which we can contribute to the betterment of our fraternity through various initiatives and projects.

In closing, I want to express my deepest gratitude to each of you for your support and collaboration. It has been a privilege to serve as your Secretary, and I am grateful for the memories and experiences we have shared together.

Please don't hesitate to contact me or any other committee member if you have any questions, concerns, or suggestions. Your active participation and engagement are crucial for the growth and success of our branch.

Thank you for your continued support and cooperation.

Burning issue of Clause (h) of Section 43B of the Income Tax Act, 1961

(By CA. Dhaval Kothari)

Any sum payable by the assessee to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006, shall be allowed (irrespective of the previous year in which the liability to pay such sum was incurred by the assessee according to the method of accounting regularly employed by him) only in computing the income referred to in section 28 of that previous year in which such sum is actually paid by him.

Step by Step Analysis

It will take effect from **01-04-2024** and will accordingly apply in relation to AY 2024-25 and subsequent years.

Definition of Micro and Small enterprises as per (MSMED Act, 2006)

"**enterprise**" means an industrial undertaking or a business concern or any other establishment, by whatever name called, engaged in the **manufacture or production of goods**, in any manner, pertaining to any industry specified in the First Schedule to the Industries (Development and Regulation) Act, 1951 (55 of 1951) or engaged in providing or **rendering** of any service or services [as per section 2(e) of MSMED Act, 2006]

A **micro enterprise**, where the investment in Plant and Machinery or Equipment does not exceed **one crore** rupees and turnover does not exceed **five crore** rupees.

A **small enterprise**, where the investment in Plant and Machinery or Equipment does not exceed ten crore rupees and turnover does not exceed fifty crore rupees.

When it will be Disallowance As per section 43B of the Act, disallowance will be attracted in case the supplier is either Micro enterprise or Small Enterprise.

Section 15 of MSMED Act, 2006 says about time limit of payment

- "Where any supplier supplies any goods or renders any services to any buyer, the buyer shall make payment therefor on or before the date agreed upon between him and the supplier in writing or, where there is no agreement in this behalf, **before the appointed day**",

Provided that in no case the period agreed upon between the supplier and the buyer in writing shall exceed **forty-five** days from the day of acceptance or the day of deemed acceptance.

- "Appointed day' means the day following immediately after the expiry of the period of fifteen days from the day of acceptance or the day of deemed acceptance of any goods or any services by a buyer from a supplier.

Explanation. --For the purposes of this clause, --

(i) "the day of acceptance" means, -

(a) the day of the actual delivery of goods or the rendering of services; or

(b) where any objection is made in writing by the buyer regarding acceptance of goods or services within fifteen days from the day of the delivery of goods or the rendering of services, the day on which such objection is removed by the supplier;

(ii) "the day of deemed acceptance" means, where no objection is made in writing by the buyer regarding acceptance of goods or services within fifteen days from the day of the delivery of goods or the rendering of services, the day of the actual delivery of goods or the rendering of services.

The buyer who fails to make the payment as per the provision of MSMED Act, 2006 to the supplier of goods or service being the enterprises registered as a micro or small enterprises as per MSMED Act, 2006, shall be hit by this section and the outstanding amount of purchase/expenses will be disallowed as per section 43B(h). It will be allowed in that **previous year** in which sum is **actually paid** by the assessee.

Few FAQ's on 43B(h)

1. To whom is section 43B(h) applicable?

- This section is applicable to **all buyer** who are buying goods from **micro and small enterprise** registered under MSMED Act, 2006. Only the assessee opting for section 44AD, 44ADA or 44AE are not required to apply this provision. It will not matter that buyer is registered under MSMED Act, 2006 or not. If buyer is purchasing goods/expenses from micro enterprise and small enterprise for business purpose section 43B(h) will be applicable.
- With regards to 44AD, 44ADA or 44E its presumed that it is having all the impact of section 28 to 43C, hence it is not applicable to that assessee.

2. Whether 43B(h) is applicable when supplier is trader registered under MSMED Act, 2006?

- As per Office Memorandum issued by Government of India **No. 5/2(2)/2021-E/P & G/ Policy** dated 02.07.2021 clarified that traders were included in MSMED Act, 2006 only to provide them the benefit of priority lending only and no other benefits of MSMED Act, 2006 is applicable on them and hence if supplier is a trader

registered under NIC 45, 46 and 47 of MSMED Act, 2006 provision of section 43B(h) is not applicable on same.

3. Will provision of section 43B(h) be applicable on capital expenditure?

- Section 43B starts with “expense otherwise allowable” and capital expenditure is not otherwise allowable while computing the Income. Hence in our humble opinion section 43B(h) should not be applicable on capital expenditure.

4. Whether section 43B(h) be applicable on opening balance on 01-04-2023?

- The section was inserted by Finance Act. 2023 and hence provision will not be applicable on any expense before FY 2023-24. Further, Section 43B it starts with “expense otherwise allowable” and opening balances are our liability not an expense.

5. Whether deduction will be available if payment is made before filing of return of income?

- Unlike other 43B provisions, clause (h) which discusses about payment to MSMED Act, 2006 **no** benefit has been provided for making payment till the due date of **filing return of income**. Hence, if payment is not made within the due date as per MSMED Act, 2006 then deduction shall be allowed in the year in which payment is made.

6. Any amount paid as “Interest” under section 23 of MSMED Act, 2006 is allowable expenditure?

- As per section 23 of MSMED Act, 2006 “Notwithstanding anything contained in the Income-tax Act, 1961 (43 of 1961), the amount of interest payable or paid by any buyer, under or in accordance **with the provisions of this Act**, shall **not**, for the purposes of computation of income under the Income-tax Act, 1961, **be allowed as deduction.**”

7. In the books of buyer, the Balance of one creditor as on 31-03-2023 was ₹ 10 Lakh and during the year 2023-24 he made purchase of ₹ 35 lakh. Total Payment made to the supplier were ₹ 30 lakh. Now the closing balance is ₹ 15 lakhs. What will be sequence of payment.

- In our view FIFO method will be used for sequence of payment.

8. Can we verify Udyam registration number of our suppliers?

- Yes, we can verify Udyam registration number of our suppliers from this weblink https://udyamregistration.gov.in/Udyam_Verify.aspx

9. What will happen if Payment is not made within time limits of 45/15 Days?

- Interest will be applicable @ 3 times the bank rate notified by RBI to be paid to the supplier.
- Interest is disallowed under the Income Tax Act, 1961 as per section 23 of the MSMED Act, 2006
- Amount payable as on 31st March is not actually paid in the time limits mentioned as per section 15 of the MSMED Act, 2006 will be disallowed of expenses under section 43B(h) of Income tax Act, 1961 in that year. It will be allowed in the year in which payment done.

Disclaimer: This article is only for general information and is not intended to provide legal advice. Readers desiring legal advice should consult with an experienced professional to understand the current law and how it may apply to the facts of their case. Neither the author nor its affiliates accept any liabilities for any loss or damage of any kind arising out of any inaccurate or incomplete information in this article nor for any actions taken in reliance thereon.

Discarded and Updated ITR

(By CA. Jitendra Bothra)

Very Important Update Related to ITR

The Income Tax Portal now features a "Discard ITR" option for unverified original/belated/revised Income Tax Returns (ITRs) starting from Assessment Year 2023-24.

1. Opting to discard the ITR is equivalent to non-filing of the return.
2. Following the discard, a new ITR can be submitted. However, if the fresh ITR is filed after the due date, it will incur late fees and other associated consequences.
3. Once the discard option is exercised, it cannot be reversed. Use this option cautiously.
4. The discard feature is available until the ITR filing deadline, i.e., until December 31 following the end of the financial year. Timely action is advised.

For more details and frequently asked questions (FAQs) on discarding a return, please visit the official FAQ page: [Discard FAQ](<https://www.incometax.gov.in/iec/foportal/help/discard-return/faqs>)

Discard Return FAQs

Question 1:

I filed my Original ITR u/s 139(1) on 30th July 2023 but not yet verified. Can I Discard it?

Response:

Yes, user can avail the option of "Discard" for the ITRs being filed u/s 139(1) /139(4) / 139(5) if they do not want to verify it. User is provided a facility to file an ITR afresh after discarding the previous unverified ITR. However, if the "ITR filed u/s 139(1)" is Discarded and the subsequent return is filed after the due date u/s 139(1), it would attract implications of belated return like 234F etc., Thus, it is advised to check whether the due date for filing the return u/s 139(1) is available or not before discarding any previously filed return.

Question 2:

I Discard my ITR by-mistake. Is it possible to reverse it?

Response:

No, if ITR is Discarded once, it can't be reversed. Please be vigilant while availing Discarding option. If an ITR is Discarded, it means that, such ITR is not filed at all.

Question 3:

Where can I find "Discard option" ?

Response:

User can find Discard option in below path : www.incometax.gov.in → Login → e-File → Income Tax Return → e-Verify ITR → "Discard"

Question 4:

Is it mandatory to file subsequent ITR if I "Discarded" my previous unverified ITR ?

Response:

A user, who has uploaded the return data earlier, but has made use of the facility to discard such unverified return is expected to file subsequent an ITR later on, as it is expected that he is liable to file the return of income by way of his earlier action.

Question 5:

I sent my ITR V to CPC and it is in transit and not yet reached CPC. But I don't want to verify the

ITR as I get to know that details not reported correctly. Can I still avail "Discard" option?

Response:

User shall not discard such returns, where the ITR-V has already been sent to CPC. There is an undertaking to this effect before discarding the return.

Question 6:

When can I avail this "Discard" option and can I avail this "Discard" option multiple times or only once?

Response:

User can avail this option only if the ITR status is "unverified" / "Pending for verification". There is no restriction on availing this option multiple times. Precondition is "ITR status" is "Unverified" / "Pending for verification".

Question 7:

My ITR filed for AY 2022-23 is pending for verification. Can I avail this “Discard” option?

Response:

User can avail this option only from AY 2023-24 onwards for the respective ITR. This option will be available only till time limit specified for filing ITR u/s 139(1)/139(4) /139(5) (i.e., 31st December of respective AY as of now).

Question 8:

I discarded my Original ITR 1 filed on 30th July 2023 on 21st August 2023 and I want to file subsequent ITR on 22nd August 2023. Which section should I select?

Response:

If user discards the Original ITR filed u/s 139(1) for which due date u/s 139(1) is over, they are required to select 139(4) while filing subsequent return. As there is no prior valid return exist, date of Original ITR / Acknowledgement number if Original ITR fields are not applicable. Further, if user wants to file revised return in future, he needs to provide details of “Original filing date” and “Acknowledgement number” of the valid ITR i.e., ITR filed on 22nd August 2023 for filing revised ITR

Updated Return

Introduction:-

A New Section 140B has been inserted in Direct Taxation by Finance Minister in the Budget 2022 for the tax to be paid to file a return under the proposed provisions i.e. Section 139(8A) of Income Tax Act. As per this new clause, a Taxpayer will be allowed to file an ‘Updated Return’ to file Pending Return or correct the Omissions and Errors that are reported in the Original Return. The Time limit for filing the Updated Return is within two years from the end of relevant Assessment year. Example: – The due date for filing Updated Return for F.Y.2022-23 i.e. A.Y.2023-24 will be 31st March, 2026.

What is the updated ITR?

An updated return is a return of income that can be filed by a taxpayer within 24 months from the end of the relevant assessment year, even if he has not previously

filed a return for that year. An amount equal to 25% or 50% as additional tax is required to be paid with such updated return.

Updated return is a type of return on income u/s 139(8A) of the Income Tax Act 1961 to be filed using Form ITR-U. It allows taxpayers to: File Return of Income Not Filed Earlier. Make Corrections in Disclosure in Income Tax Return. Fix or Change the Head of Income.

What are the provisions for updated return?

The provision of updated returns is effective from 01-04-2022, and the time limit provided for filing an updated return is 24 months from the end of the relevant assessment year. In the financial year 2023-24, a person can file an updated return for AY 2021-22 and AY 2022-23.

What is an example of updated return?

For example, if a taxpayer has filed ITR for FY 2021-22 and it has come to his notice that certain income has not been reported in the original ITR or even in a case where an original / belated return was not filed then, the updated return can be filed by March 31, 2025.

Who is eligible for updated ITR?

The Updated return can be filed only if the taxpayer has not filed the return of income earlier or there are errors/omissions in original filed return. The Updated return can be filed only if the taxpayer has to disclose any additional income which was missed earlier and should pay additional taxes.

What are the benefits of updated return?

Income Tax Updated Return (ITR-U) is a type of income tax return as per section 139(8A) of the Income Tax Act 1961. Taxpayers can do things like reduce their income tax credit, decrease their carry forward loss, and decrease their unabsorbed depreciation by filing an amended return.

What is the penalty for filing ITR updated return?

No penalty is levied for revised return filing but if the assessing officer discovers that the error was intentional/fraudulent, revision of return is not allowed and penalty may be levied. A penalty or fee is not levied upon a person who wishes to furnish an updated return.

What is the last date for updated ITR?

ITR filing last date for Financial Year 2022-23 (AY 2023-24) was July 31, 2023. However, if you missed filing within the due date, you can still file a belated return before December 31, 2023. The ITR filing last date for Financial Year 2023-24 (AY 2024-25), i.e., the upcoming tax season, is July 31, 2024.

FOR UPDATED ITR LAST DATE FOR AY 23-24 IS 31.03.2026

What is an example of updated return?

For example, if a taxpayer has filed ITR for FY 2021-22 and it has come to his notice that certain income has not been reported in the original ITR or even in a case where an original / belated return was not filed then, the updated return can be filed by March 31, 2025

How many times we can file updated return?

Updated return or ITR-U allows for the filing of an updated Income Tax Return by any person irrespective of the fact they have already filed an original, revised or belated return for the relevant financial year. An individual can file only one ITR-U per assessment year.

Who are not eligible to file updated return?

Cases when an updated return cannot be filed
(ii) Where a search has been initiated or books of account or other documents or assets are requisitioned. (iii) Where a survey has been conducted other than a survey meant for verifying TDS/TCS

Can updated return be filed without original return?

Any taxpayer can file an updated return u/s 139 (8A) whether he has furnished/not furnished an original return, revised return, or belated return in case of any omission, error, or wrong statement in his earlier return of income. An Updated Return can be filed if: Return previously not filed

What is revised return and updated return?

Taxpayers may submit either an updated return or a revised return in these circumstances, depending on the circumstances. If there are any errors or omissions in the initial return, they can be fixed by filing an updated return; if they are discovered after the assessment, they can be fixed by filing a revised return.

What is the last date for updated ITR 139 8A?

31st March 2023

What is the Time Limit for Filing ITR-U?

Assessment Year	Last Date of Updated ITR Filing
2020-21	31st March 2023
2021-22	31st March 2024
2022-23	31st March 2025
2023-24	31ST March 2026

Can we revise updated return?

A Revised Return can be filed at any time before the end of relevant Assessment Year (AY) or before the completion of assessment, whichever is earlier.

Can an updated return be filed multiple times for a given assessment year? Multiple filings for an updated return under section 139(8A) are not permitted for the same assessment year. Once the updated return has been submitted, it cannot be revised, altered, or canceled.

Is updated return same as revised return?

An updated return is not the same as a revised return. An original return can be revised even if the return results in an increase in refund or losses or a decrease in tax liability. Whereas, an updated return cannot be filed if the return results in increasing the loss or refunds

Can updated return be rectified?

If you notice a mistake in your submitted ITR, and it has not processed by CPC, you can submit a revised return. You can use the rectification request service on the e-Filing portal only against an order/notice from CPC.

What is the difference between rectification and updated return?

A rectification request can only be filed for returns that are already processed in CPC Bangalore. If there is a change in the income upon rectification, instead of a rectification request, a revised ITR should be filed. Also, no new deductions or exemptions are allowed to be claimed.

Restrictions on filing Updated Return:- A Tax Payer shall be restricted from filing Updated Return as per Section 139(8A) if:- 1. The updated return has been furnished for the relevant assessment year, OR

2. If there is any on-going or completed proceeding for Assessment or Reassessment or Recomputation or Revision of Income under Income Tax Act for relevant Assessment Year, OR

3. The Assessing Officer has information in respect of the Tax Payer for the relevant Assessment Year in his possession under the Prevention of Money Laundering Act, 2002 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 or the Provision of Benami Property Transaction Act, 1998 or The Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 and the same has been communicated to the Tax Payer prior to the date of filing the Updated Return, OR

4. If any information for the relevant Assessment Year under section 90 or 90A(DTAA) has come to the notice of Assessing Officer and the same has been communicated to the Tax payer before filing of Updated Return, OR

5. If any proceeding for Offences or Prosecution under Income Tax Act, 1961 have been initiated for the relevant Assessment Year prior to filing the Updated Return, OR

6. If he is such other person, as may be notified by the Board in this regard.

Penalties For Filing Updated Return:-

The Penalties for filing Updated return depends upon the period in which it is filed. This can be understood from the following:-

1. If the return is filed within 12 months from the end of relevant Assessment Year, the Taxpayer would be liable to pay a penalty which will be equal to 25% of total tax to be paid in updated return and interest thereon OR

2. If the return is filed after 12 months but before completion of 24 months from the end of relevant Assessment Year, the Taxpayer would be liable to pay a penalty which will be equal to 50% of total tax to be paid in updated return and interest thereon.

Points to be taken in Consideration while filing Updated Return:-

1. A Taxpayer shall keep in mind that he won't be eligible for any refund if opting for Updated Return.
2. While filing Updated Return, the Interest and Late fees will be applicable as it is in normal cases, but it will also include an additional liability which is mentioned above under the Penalties head.

Objective of Introducing Updated Return:-

1. To enable the Tax Payer to file return even if the dates have been passed, by giving extra time to file.
2. If the Tax Payer has missed out the disclosure of certain Income which might result in proceedings then he can file the updated return in order to escape from getting into the compliance work of proceedings.
3. The Updated return will not only save a Tax Payer from Proceedings, but also from any consecutive types of litigation
4. If the Tax payer has missed out to file an Income Tax return of 2 years back from applicable Assessment Year, then he can still file it in the form of updated return.
5. The Updated Return will enable the Government to have a proper knowledge on the potentiality of the income which can be generated by a Tax Payer.
6. The Updated Return will work as a source of Additional Tax Income for the Government.
7. By means of Updated Return, the Plan of the Government to terminate the Tax Evasion will get a kick-start.



**KNOWLEDGE
CPE
MARATHON**





**NATIONAL
TALENT
HUNT**



AARAMBH 2.0





**NEW ERA
ENTREPRENEURSHIP
PROGRAM**



**COURTESY
MEET WITH
MLA CA. ATUL
BHANSALI JI**



FINACIAL TAX LITERACY



**JODHPUR BRANCH (CIRC)
FINACIAL TAX AND LITERACY
MEGA PROGRAM**



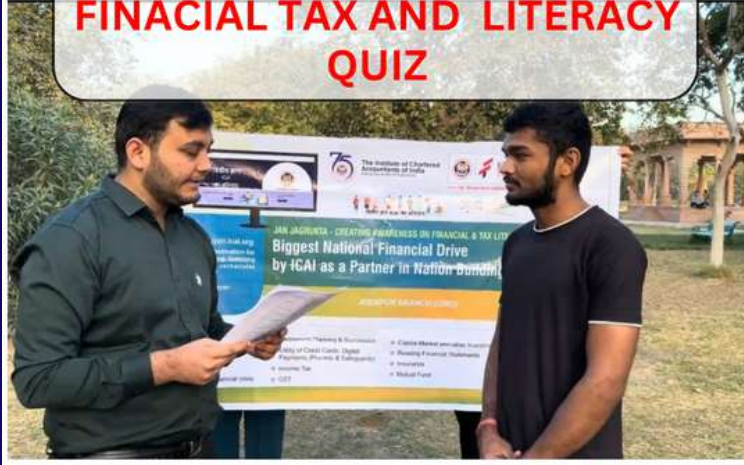
**JODHPUR BRANCH (CIRC)
FINACIAL TAX AND LITERACY
JAN JAGRUKTA PAD YATRA**

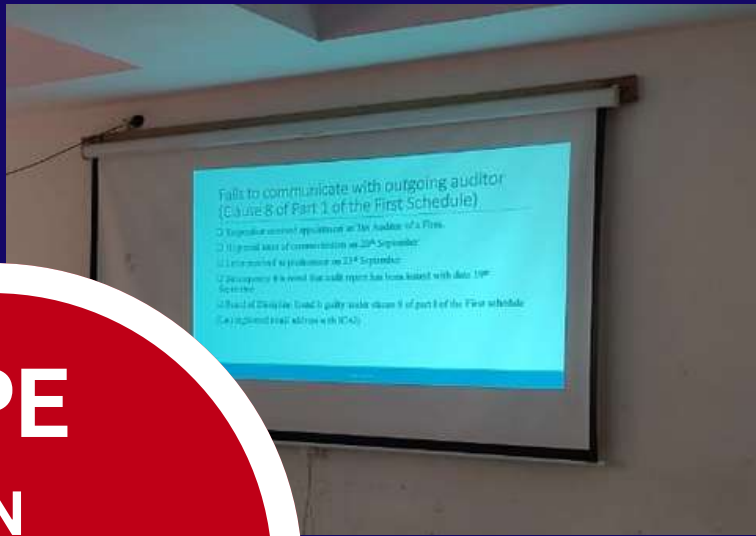


**JODHPUR BRANCH (CIRC)
FINACIAL TAX AND LITERACY
QUIZ**



**JODHPUR BRANCH (CIRC)
FINACIAL TAX AND LITERACY
WORKSHOP**





CPE ON CODE OF ETHICS



MEMBERS SPORTS PROGRAM





**RESIDENTIAL
REFRESHER
COURSE**



**INTERACTIVE
MEET**





**CPE
SEMINAR ON
UNION
BUDGET**



**SUCCESS
MANTRA**





S.VAIDHYANATH IYER PROGRAM



LIVE UNION BUDGET





The Institute of Chartered Accountants of India



CIRC MOST INNOVATIVE BRANCH AWARD

JODHPUR BRANCH (CIRC)



MEDIA COVERAGE

#CharteredAccountant

देश में चार्टर्ड एकाउंटेंट का नया लोगो, अब कहलाएंगे 'सीए इण्डिया'

पत्रिका न्यू एज

देश में चार्टर्ड एकाउंटेंट का नया लोगो, अब कहलाएंगे 'सीए इण्डिया'। यह नया लोगो 15 दिसंबर 2023 से लागू होगा।

नया लोगो का डिजाइन साफ और आधुनिक है। इसमें 'CA INDIA' का उपयोग किया गया है।

चार्टर्ड एकाउंटेंट्स का नया लोगो, अब कहलाएंगे 'सीए इण्डिया'। यह नया लोगो 15 दिसंबर 2023 से लागू होगा।

#CharteredAccountant

जोधपुर से 139 छात्र बने सीए, गजल की ऑल इंडिया में 25वीं रैंक

बायोफार्मा के अंतर्गत 41वीं रैंक, इंटरमीडिएट में गजल की 25वीं रैंक

जोधपुर से 139 छात्र बने सीए, गजल की ऑल इंडिया में 25वीं रैंक। यह छात्रों का उत्कृष्ट प्रदर्शन है।

गजल की ऑल इंडिया में 25वीं रैंक। यह छात्रों का उत्कृष्ट प्रदर्शन है।

दैनिक नवज्योति

Jodhpur City - 11 Dec 2023 - Page 4

द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट ऑफ इंडिया नॉलेज वीक का हुआ समापन

नवज्योति/जोधपुर। इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट ऑफ इंडिया नॉलेज वीक का समापन कार्यक्रम हुआ।

कार्यक्रम में अनेक विषयों पर प्रस्तुतियां हुईं।

टैलेंट हंट कांपिटिशन में झालका उत्साह

पत्रिका प्लस @ जोधपुर, द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट ऑफ इंडिया की जोधपुर शाखा की ओर से सीए स्टूडेंट्स के लिए नेशनल टैलेंट हंट कांपिटिशन का आयोजन किया गया।

इसमें सुरभि कौटार, पूजा सोनी, पूनम राठी, अश्वयुक्त, मोहीतुर रहमान अतिथि के रूप में मौजूद रहे।

जीवन का आधार है कोड ऑफ एथिक्स

पत्रिका प्लस @ जोधपुर, द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट ऑफ इंडिया की जोधपुर शाखा की ओर से नॉलेज वीक 2 का आगाज हुआ।

अध्यक्ष सीए अभिषेक सोनी ने बताया कि इस पूरे वीक में विभिन्न विषयों पर अलग अलग टॉपिक एक्सपर्ट्स अपनी राय रखेंगे।

न्यू एरा एंटरप्राइजिज पर सेमिनार आज

पत्रिका @ जोधपुर, द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट ऑफ इंडिया की जोधपुर शाखा की ओर से न्यू एरा एंटरप्राइजिज पर सेमिनार मरुधरा इंडस्ट्री एसोसिएशन के साथ किया जाएगा।

आईसीआई जोधपुर शाखा अध्यक्ष सीए अभिषेक सोनी ने बताया कि 21 गुरुवार को अपराह्न 4 बजे से एमआईए ऑडिटोरियम में एंटरप्राइजिज पर सेमिनार रखा जाएगा जिसमें कोई भी यंग एंटरप्राइजर भाग ले सकता है।

इस प्रोग्राम में मुख्य वक्ता सीए अनीश मेहता, सीए अकित सिंघवी, सीए शिखा तातेर, सीए देवेन्द्र डागा और सीए देवेश राखेचा होंगे।

एमआईए अध्यक्ष दिलीप सोनी ने बताया कि इस पूरे प्रोग्राम का उद्देश्य न्यू जनरेशन बिजनेसमैन किस प्रकार से अपनी जर्नी स्टार्ट कर सकते हैं, के बारे में चर्चा होगी।

दैनिक भास्कर जोधपुर 10-01-2024

जोधपुर फ्रंट पेज

दिसाव - किताब की फटाई में पिछड़ रहे हम मारवाडी!

39 कोटी (करोड़) की फटाई में पिछड़ रहे हम मारवाडी।

पक्ष	व्यय	शेयर
किसान	552	55.2%
श्रमिक	535	53.5%
कृषि	523	52.3%
सूत	516	51.6%
पूरा मजदूर	494	49.4%

सौर फाइनल रिजल्ट में इन हेमलतरी ने बढ़ावा राहत का मान

सौर फाइनल रिजल्ट में इन हेमलतरी ने बढ़ावा राहत का मान।



JODHPUR BRANCH MANAGING COMMITTEE 2022-2025



MEMBERS FROM LEFT TO RIGHT

CA. Pankaj Rathi, CA. Raj Bothra, CA. Abhishek Soni,
CA. Pooja Dhoot, CA. Mukesh Vyas,
CA. Dhaval Kothari, CA. Hemant Lohiya

Managing Committee 2023-24

JODHPUR BRANCH OF CIRC OF ICAI

**CA. Abhishek Soni
(Chairman)**

**CA. Pooja Dhoot
(Vice Chairperson)**

**CA. Raj Bothra
(Secretary)**

**CA. Hemant Lohiya
(Treasurer)**

**CA. Mukesh Vyas
(CICASA Chairman)**

**CA. Dhaval Kothari
(Chairman of Women and Young
Members Empowerment Committee)**

**CA. Pankaj Rathi
(Chairman of Committee for
Members in Industry & Business)**

**CA. Anil Kumar Yadav
(RCM, Ex- Officio)**

COMMUNIQUÉ

1. We are happy to share that we have initiated a theme based newsletter where every month we will be publishing articles so we invite articles for the same on **jodhpurbranchofficial@gmail.com**.
2. We are also starting section of **Hall of Fame** where we will be showcasing accomplishments of our members, so we request you to share your achievements.
3. An **section** will also be added to pay a heartfelt tribute to members of our fraternity you can also inform us the same.



DISCLAIMER

The views and opinions expressed or implied in this E-Newsletter are those of the authors and do not necessarily reflect those of Jodhpur Branch of CIRC of ICAI.