



The Institute of Chartered Accountants of India



# संभव

E- Newsletter

FEBRUARY 2023 | 36th Issue

# INDEX

S.NO	CONTENT	PAGE NO.
1.	Chairman's message	1
2.	CICASA Chairman's message	2
3.	Student Articles	5
4.	February Events	14
5.	Media coverage	17

## CICASA COMMITTEE 2022-23

NAME	DESIGNATION
CA. HEMANT LOHIYA	CHAIRMAN CICASA
NAMAN RATHORE	VICE-CHAIRMAN
MOHIT KHABIYA	SECRETARY
NIDHI TOSHNIWAL	TREASURER
AMAN SHRIVASTAVA	EDITORIAL HEAD
KHUSHI BAJAJ	SKILL DEVELOPMENT HEAD
PRAVEEN JAIN	SPORTS HEAD
CA. DHAVAL KOTHARI (CHAIRMAN ICAI JODHPUR)	EX-OFFICIO
CA.POOJA RATHI DHOOT (SECRETARY ICAI JODHPUR)	EX-OFFICO

## CHAIRMAN'S MESSAGE



Dear Students and Readers,

There is a very famous saying that “If you have a dream, don’t just sit there. Gather courage to believe that you can succeed and leave no stone unturned to make it a reality.”

Victory demands efforts, hard-work and dedication. It gives me an immense pleasure to share that Jodhpur CICASA has won 2nd prize at National Level and 1st prize at Regional level, which would not have been possible without the support from our committee members and all the students.

In this month, Jodhpur branch felt honored to host REGIONAL LEVEL CA STUDENTS NATIONAL TALENT HUNT of Extempore, Poetry and Sketching on 1st February 2023, where more than 150 students from 20 plus branches of CIRC have participated and showed their talents.

Jodhpur branch have also won the cricket tournament in Pali.

I would like to extend my heartfelt gratitude to all the managing committee members and all the CICASA committee members for being so active throughout the year.

Regards

CA. DHAVAL KOTHARI

CHAIRMAN

JODHPUR BRANCH (2022-23)

## CICASA CHAIRMAN'S MESSAGE



Dear Students,

It gives me immense pleasure to share that I have completed one year journey as CICASA Chairman of Jodhpur Branch of CIRC.

During the last one year I have received your full support and active participation in all the activities and programme of the branch.

Due to your hard work and dedication towards CICASA, Jodhpur CICASA has won 2nd Best CICASA Branch Award in Medium Category at National Level and Best CICASABranch in Medium Category at CIRC Level for the year 2022.

"Congratulation to all of you"

During the last year, we have formed first time CICASA Committee in Jodhpur Branch.

Jodhpur CICASA has hosted the 2nd Virtual Chess Tournament for Students at CIRC Level in the month of August 2022.

Jodhpur CICASA has hosted the unique programme of GST DRILL- Lets make GST Easy in which students from all the Five regions (NIRC, WIRC, EIRC, SIRC and CIRC) have taken active part in the month of Oct 2022.

Jodhpur CICASA has played the important role in CIRC Level Cricket Tournament for Members in which 20 Branches of CIRC have played. Volunteers and CICASA committee members have handled transportation of the 300 players for 4 days in December 2022.

Jodhpur CICASA has successfully hosted Regional Level National Talent Hunt Programme on 01st Feb 2023, in which students from all the branches of CIRC have taken part.

A Reading Room for students have been open in Branch premises for Students.



Aagam 2.0, Industrial Visits, Mock Interviews, Outreach Programme and other cultural activities are major milestone in the success story of the Jodhpur Branch.

Jodhpur CICASA has also won the Pali Branch CICASA Cricket Tournament in Jan 2023. In last one year, I learnt a lot from all of you, I am very thankful to Our Chariman CA Dhaval Kothari, My Committee Members Naman Rathore, Mohit Jain, Aman Shrivastava, Praveen Jain, Nidhi Toshniwal and Khushi Bajaj, Managing Committee Members and all Staff Members and Specially all of you for your support and participation in last one year.

*“Saying goodbye doesn’t mean anything. It’s the time we spent together that matters, not how we left it.” – Trey Parker*

With Best Regards

CA Hemant Lohiya

CICASA CHAIRMAN (2022-23)



## **ACHIEVEMENTS OF JODHPUR BRANCH**



JODHPUR CICASA HONORED WITH NATIONAL AWARD IN MEDIUM CATEGORY FROM THEN PRESIDENT CA. DR. DEBASIS MITRA AND VICE-PRESIDENT CA. ANIKET TALATI OF ICAI

AT VIGYAN BHAVAN, NEW DELHI ON 7<sup>TH</sup> FEBRUARY 2023.



JODHPUR CICASA HONORED WITH BEST CICASA AWARD IN MEDIUM CATEGORY AT CENTRAL INDIA REGIONAL COUNCIL (CIRC) LEVEL AWARD FUNCTION

AT RAIPUR, ON 26<sup>TH</sup> FEBRUARY 2023.

## STUDENTS' ARTICLES

### SOCIAL MEDIA HAS BECOME A TOOL FOR PERSONAL BRANDING

As they say, human being is a social animal. We dwell on social relations, interactions, and communication. Without a personal touch or connection between two parties, their understanding and interdependence cannot come into being.

And there is no survival without human connection.

The Merriam Webster Dictionary defines social media as the forms of electronic communication (such as Web sites) through which people create online communities to share information, ideas, personal messages, etc. and personal branding as the practice of people marketing themselves and their careers as brands.

In the early 21st century, the introduction of social media completely transformed the way we communicate. From one-to-one interpersonal chats and interaction, the words we wish to convey are now soft copies of our emotions.

The social media apps, such as Facebook, Instagram, Twitter, were launched with an initial motive of connecting people divided by their geographical distances, but have gradually transformed into tools of seeking attention and wealth for many.

Personal branding may be done in many ways, a few of which I shall deliberate on.

First, through the snob appeal that one creates through a decorated social media profile. Every user wants his profile to look the best and to induce a liking in the seer.

Second, through the depth of one's pocket. Has anyone here seen those cheesy Facebook travel updates or restaurant or hotel check-ins? Yes? What is their purpose? Only to ostentate of one's affordability and how happening his life is.

Third, through the publicisation of one's private life. Honestly, a husband wishing his wife a happy anniversary on social media is one of the most futile things ever. And all of this, for what?

The attention. The increasing concern of getting likes on posts, of getting more followers, the trend of paid self promotion, the permanent consciousness of celebrities to be politically correct on these platforms and the corruption of the news feed of the regular users with

unwanted promoted posts and advertisements only leads me to believe that the media meant for communication is now only a means of self glorification, due to its commercialisation.

In the real world, the social media never fails to draw us back to being material, to make judgements on looks, appearance and what's revealed through one's virtual self representation.

Trends incepted through what one wears, where one goes and how charismatic one is, only lead to artificial fanaticism and opinioned prejudices.

The sad part is, that these likes, comments, fame and recognition one gains through branding oneself will only cause a degradation to one's real personality.

Your social media reputation will rule over your true self, than your real aura reflecting through your profile.

It's only being misused by us for ostentatious posts, for constantly obsessing over oneself, vanity, for accruing income, and for being the virtual heroes of our own lives.

This only means that we have failed the very reason of its existence, and I can only demand the masses to ponder and act over what we regard the social media for.

BY: SHREEDHAR KHANDUJA

CRO 0616394





## ANALYSIS OF SECTION 194Q,206C(1H),206AB, & 206CCA INCOME TAX ACT, 1961

### Introduction:

TDS stands for 'Tax Deducted at Source'. It was introduced to collect tax at the source from where an individual's income is generated. The government uses TDS as a tool to collect tax in order to minimize tax evasion by taxing the income (partially or wholly) at the time it is generated rather than at a later date.

TDS is applicable on certain specified payments such as salaries, interest received, commission received, dividends, etc. TDS is applicable to various incomes such as salaries, Interest received, commission received, dividends, etc. Whereas Tax Collected at Source (TCS) is a tax that is imposed by the seller on the buyer when certain products are purchased. It was introduced in 1961 to curb tax evasion and money laundering by the Income Tax Department.

Section 206C of the Income Tax Act says that when certain specified goods are sold, a certain amount must be added to their sale price – this is TCS, or Tax Collected at Source. The seller imposes this amount on the buyer and then has to deposit it with the government by a certain deadline.

Chapter XVIII B and XVII-BB of the Income Tax Act, 1961 relate to the deduction or collection of tax at source. The provisions of this chapter provide for TDS/TCS on various payments/transactions at rates contained therein.

The Finance Act 2021 has introduced three new sections in the Income Tax Act related to TDS/TCS provisions, effective from 1st July 2021. These new sections are as follows-

- Section 194Q- TDS on purchase of goods
- 206AB- special provision for deduction of tax at source for non-filers of income tax return
- 206CCA-special provision for collection of tax at source for non-filers of income tax return

Whereas Vide Finance Act, 2020, a new TCS provision was introduced with the insertion of sub-section (1H) to section 206C of the Income Tax Act, 1961. The said provision deals with TCS collection on the sale of goods.

### Analysis of section 194Q at a glance

Particulars	Section 194Q
Who is obliged	Any person being a Buyer of Goods who is responsible for paying any sum to any resident
From whom tax to deduct	Resident Seller
When to deduct Tax	Purchase of any goods of the value or aggregate of such value exceeding fifty lakh rupees in any

	previous year
Effective Date	July 1, 2021
Tax Rate	0.1% of the sum exceeding Rs. 50 Lakhs, where PAN is available. Otherwise, provisions of section 206AB to follow
Time of TDS	EARLIER OF date of Credit of such sum to the account of the seller, OR at the time of payment a of such sum by any mode
Circumstances when no deduction of tax	a) Transactions on which tax is deductible under any of the provisions of this Act; and b) Transactions on which tax is collectible u/s 206C other than transactions covered u/s 206C(1H)
Meaning of Buyer	“Buyer” means a person whose total sales, gross receipts, or turnover from the business carried on by him exceed ten crore rupees during the financial year immediately preceding the financial year in which the purchase of goods is carried out. Further Circular no 13 of 2021 dated June 30, 2021, it is clarified that the provisions of section 194Q of the Act shall not apply to a nonresident whose purchase of goods from a seller resident in India is not effectively connected with the permanent establishment of such non-resident in India. For this purpose, "permanent establishment " shall mean to include a fixed place of business through which the business of the enterprise is wholly or partly carried on.

### Some clarifications/conclusions:

- With respect to TDS under section 194Q of the Act, it is clarified that when tax is deducted at the time of credit of the amount in the account of the seller and in terms of the agreement or contract between the buyer and the seller, the component of GST comprised in the amount payable to the seller is indicated separately, tax shall be deducted under section 194Q of the Act on the amount credited without including such GST. However, if the tax is deducted on a payment basis because the payment is earlier than the credit, the tax would be deducted on the whole amount as it is not possible to identify that payment with the GST component of the amount to be invoiced in the future.
- With respect to purchase return it is clarified that the tax is required to be deducted at the time of payment or credit, whichever is earlier. Thus, before the purchase return happens, the tax must have already been deducted under section 194Q of the Act on that purchase. If that is the case and against

this purchase return the money is refunded by the seller, then this tax deducted may be adjusted against the next purchase against the same seller. No adjustment is required if the purchase return is replaced by the goods by the seller as in that case the purchase on which tax was deducted under section 194Q of the Act has been completed with goods replaced.

- It is clarified that since the provisions apply on payment or credit whichever is earlier, the provisions of section 194Q of the Act shall apply to advance payment made by the buyer to the seller.

- It is clarified that the provisions of section 194Q of the Act shall not apply on the purchase of goods from a person, being a seller, who as a person is exempt from income tax under the Act (like a person exempt under section 10) or under any other Act passed by the Parliament.

- It was clarified vide circular no 13 of 2021 dated June 30, 2021, that section 194Q shall not be applicable in relation to transactions in securities and commodities traded through the recognized stock exchange or cleared and settled by a recognized clearing corporation, including recognized stock exchanges or recognized clearing corporations located in IFSC.

- The CBDT has also clarified vide circular no 13 of 2021 dated June 30, 2021, that the transaction in electricity, renewable energy certificates and energy-saving certificates traded through power exchanges registered under Regulation 21 of the CERC shall not be complied with provisions of section 194Q.

- It is clarified that under section 194Q of the Act a buyer is required to have total sales or gross receipts or turnover from the business carried on by him exceeding ten crore rupees during the financial year immediately preceding the financial year in which the purchase of goods is carried out. Since this condition would not be satisfied in the year of incorporation, the provisions of section 194Q of the Act shall not apply in the year of incorporation.

- It is clarified that His turnover or receipts from the non-business activity is not to be counted for the calculation of the limit of 10 Crore.

- Since section 194Q of the Act mandates buyer to deduct tax on credit of sum in the account of seller or on payment of such sum, whichever earlier, the provision of this sub-section shall not apply to any sum credited or paid before 1st July 2021. If either of the two events had happened before 1st July 2021, that transaction would not be subjected to the provisions of section 194Q of the Act.

- Since the threshold of fifty lakh rupees is with respect to the previous year, the calculation of sum for triggering TDS under section 194Q shall be computed from 1st April 2021. Hence, if a person being buyer has already credited or paid fifty lakh rupees or more up to 30th June 2021 to a seller, the TDS under section 194Q shall apply on all credit or payment during the previous year, on or after 1st July 2021, to such seller.

## Analysis of section 206C (1H) at a glance Particulars 206C(1H)

Who is obliged	Any person being a seller of goods and a resident of India Any person being seller of goods and resident of India
From Whom to collect tax	From buyer on receipt of consideration for the supply of goods and services.
When to collect tax	on receipt of consideration
Effective date	1 st Oct, 2020
Tax rate	0.1%
Time of TCS	on receipt of consideration
Circumstances when no collection of tax	When tax is already deductible under 194Q
Meaning of seller	Seller means a person whose turnover exceeded Rs 10crore in the preceding financial year and has a gross receipt of more than Rs50 lakh in the previous year from a single buyer.

### Some clarifications/conclusions

- It has been clarified that for 206(1H), seller means person who is engaged in the sale of any goods other than export goods; alcoholic liquor; tendu leaves; timber; scrap; motor vehicles; foreign remittance; etc.
- It has been clarified that Section 206(1H) shall not be applicable in case of export of goods out of India, sale/supply of services and sale of goods to government and local authority.
- It has been clarified that provision of section 206(1H) shall not apply to-
  - Transection in securities through recognised stock exchange; or
  - Transactions in securities/ commodities which are cleared/ settled by recognized clearing operation; or Transactions in electricity, renewable energy saving certificates and energy certificates traded via power exchange.
- It is clarified that as TCS on Sales of goods is collected on the receipt of the amount of sale consideration, no adjustment with regard to any discount, sales return or indirect taxes (including GST) is to be made.



## Comparison between provisions of Section 194Q and 206C(1H)

Basis	194Q	206C(1H)
Liability to deduct TDS/ Collect TCS	Buyer	Seller
When applicable	Turnover exceeding 10 Crores during the financial year preceding the financial year in which such goods are purchased.	Turnover exceeding 10 Crores during the financial year preceding the financial year in which such goods are sold.
Rate of TDS	0.1%	0.1%
The situation in which a higher rate will be charged or collected	<p>1) Non-furnishing of PAN- Higher rate @ 20% or rate as specified or in force (As per section 206AA).</p> <p>2) Default in filing ITR for previous 2 years and aggregate of TDS/TCS is &gt; 50000 in both the years- Twice the rate specified or in force or 5% (As per section 206AB).</p> <p>3) Both PAN is not available and ITR not filed for 2 years- Higher of rate of Section 206AA and 206AB.</p>	<p>1) Non-furnishing of PAN- Higher rate @ 5% or twice the rate specified (As per section 206CC).</p> <p>2) Default in filing ITR for previous 2 years and aggregate of TDS/TCS is &gt; 50000 in both the years- Twice the rate specified or 5% (As per section 206CCA).</p> <p>3) Both PAN is not available and ITR not filed for 2 years- Higher of the rate of Section 206CC and 206CCA.</p>
Amount on which tax is to be deducted and collected	Purchase value exceeding 50 lakhs	Sale value exceeding 50 lakhs
In case both sections apply, which section gets the priority	Buyer will be given 1st priority to deduct TDS if the transaction is subject to both provisions.	Seller liability will arise only if the purchaser is not liable to deduct TDS u/s 194Q or he fails to do it.
TDS/TCS on GST inclusive amount or exclusive	Since deduction under Section, 194Q is to be made with reference to any sum to any resident, and the word "Sum" is not defined, therefore, the TDS is deductible on the purchase value excluding GST (as clarified by the circular).	the CBDT vide Circular No. 17, dated 29- 09-2020, has clarified that since the collection is made with reference to receipt of the amount of sale consideration, no adjustment on account of indirect taxes including GST is required to be made for the collection of tax under this provision.
Date from which the threshold limit will be calculated	Section 194Q is applicable from 1st July 2021. If we apply the same principle as in section 206C(1H) it should be concluded that a threshold of Rs. 50 lakhs shall be computed from 01- 04- 2021. Thus, if a buyer has	Section 206C(1H) came into effect from 1st Oct 2020. Circular No. 17, dated 29- 09-2020, has clarified that since the threshold of Rs. 50 lakhs is with respect to the previous year, the calculation of sale consideration

	already purchased goods of value Rs. 50 lakhs or more up to 30-06-2021 from a seller, TDS under this provision shall apply on all purchases on or after 01-07-2021.	for triggering TCS under this provision shall be computed from 01-04-2020. Hence, if a seller has already received Rs. 50 lakhs or more up to 30-09-2020 from a buyer, TCS under this provision shall apply on all receipts of sale consideration on or after 01-10-2020.
--	---	---

## Analysis of Section 206AB and 206CCA at a glance

Basis	Section 206AB	Section 206CCA
Effective Date	July 1, 2021	July 1, 2021
Coverage	Where tax is required to be deducted at source under the provisions of Chapter XVIIB, other than sections 192, 192A, 194B, 194BB, 194LBC or 194N.	Under this section the liability to collect TCS at a higher rate lies with the Collector on any amount received from the 'specified person'.
'Specified Person' on whom higher rate is applicable	<p>Specified person means a person-</p> <ul style="list-style-type: none"> <li>• has not filed the income tax returns for two previous years preceding the previous year in which tax is required to be deducted</li> <li>• the time limit of filing return of income under section 139(1) has expired</li> <li>• the aggregate of TDS or TCS in his case is rupees fifty thousand or more in each of these two previous years</li> </ul> <p>Note: specified person shall not include a non-resident who does not have a permanent establishment in India.</p> <p>Note: specified person shall not include a non-resident who does not have a permanent establishment in India.</p>	<p>Specified person means a person-</p> <ul style="list-style-type: none"> <li>• has not filed the income tax returns for two previous years preceding the previous year in which tax is required to be deducted</li> <li>• the time limit of filing return of income under section 139(1) has expired</li> <li>• the aggregate of TDS or TCS in his case is rupees fifty thousand or more in each of these two previous years.</li> </ul> <p>Note: specified person shall not include a non-resident who does not have a permanent establishment in India.</p>
Rate of TDS/TCS applicable in case of 'Specified person'	<p>Any sum or income or amount paid to the specified person will be subject to TDS at the higher of the following rates-</p> <ul style="list-style-type: none"> <li>• at twice the rate specified in</li> </ul>	<p>Any sum or amount received by a person from a specified person will be subject to TCS at the higher of the following rates-</p> <ul style="list-style-type: none"> <li>• at twice the rate specified in</li> </ul>

	<p>the relevant provision of the Act; or</p> <ul style="list-style-type: none"><li>• at twice the rate or rates in force; or</li><li>• at the rate of five per cent.</li></ul> <p>* If the provisions of section 206AA (in case PAN not provided) is applicable to a specified person, in addition to the provision of this section, the tax shall be deducted at higher of the two rates provided in this section and in section 206AA.</p>	<p>the relevant provision of the Act; or</p> <ul style="list-style-type: none"><li>• at the rate of five per cent.</li></ul> <p>* If the provisions of section 206CC (in case PAN not provided) is applicable to a specified person, in addition to the provisions of this section, the tax shall be collected at higher of the two rates provided in this section and in section 206CC.</p>
--	--	--

BY: Arvind Kumar Gorchhiya

(CRO0610014)



## FEBURARY EVENTS

### CA STUDENTS' NATIONAL TALENT HUNT (REGIONAL LEVEL) OF EXTEMPORE, POETRY & SKETCHING

HEARTIEST CONGRATULATIONS!



### WINNERS

<u>EXTEMPORE</u>	<u>POETRY</u>	<u>SKETCHING</u>
<u>Aman shrivastava</u> (Jodhpur)	<u>Sakshi Gupta</u> (Raipur)	<u>Kiran harsh khatri</u> (Ajmer)
<u>Simran mittal</u> (Ghaziabad)	<u>Kamal ramchandani</u> (kishangarh)	<u>Akriti valechha</u> (Jabalpur)
<u>Aditya Trivedi</u> (Prayagraj)	<u>Karan kumar verma</u> (Prayagraj)	<u>Soumita majumder</u> (Bhilai)



# GLIMPSES OF REGIONAL LEVEL TALENT HUNT



# THANKS GIVING PROGRAMM



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Expressing our heartfelt token of appreciation and gratitude towards all the students of their relentless efforts and participation

Program on Friday, 24th Feb 2023

Venue : ICAI BHAWAN Near Andaram School,  
CBI, JODHPUR (Raj) 342008

Time : 4 PM To 5 PM

Subscribe to follow us on [Instagram](#) [Facebook](#) [YouTube](#)

**Regards Managing Committee**

CA. Dhaval Kothari  
(Chairman)

CA. Pankaj Rathi (Vice - Chairman)    CA. Pooja Dhoot (Secretary)    CA. Raj Bhothra (Treasurer)    CA. Hemant Lohiya (CICASA Chairman)

CA. Mukesh Vyas (Executive Member)    CA. Abhishek Soni (Executive Member)

**Jodhpur CICASA Student Committee**

Naman Rathore (Vice - Chairman CICASA)    Mahit Khabiya (Secretary CICASA)    Nidhi Toshniwal (Treasurer CICASA)

Khushi Raja (Skill Committee Head)    Praveen Jain (Sports Committee Head)    Aman Srivastava (Newsletter Committee Head)



# MEDIA COVERAGE



ICAI- पदवी का (साल में) CIRC- लेख को जियोविद्यार्थी हुई जोधपुर ने

## नेशनल लेवल पर सेकंड रहे जोधपुर ब्रांच के स्टूडेंट्स

विद्यार्थी विद्यार्थी, जियोविद्यार्थी को और में सेकेंड स्टूडेंट्स के रूप में सम्मानित किया गया। जियोविद्यार्थी, जोधपुर और जियोविद्यार्थी के रूप में सम्मानित किया गया। जियोविद्यार्थी, जोधपुर और जियोविद्यार्थी के रूप में सम्मानित किया गया।

## सेंट्रल इंडिया चार्टर्ड एकाउंटेंट्स स्टूडेंट्स एसोसिएशन की जोधपुर शाखा सर्वश्रेष्ठ शाखा के रूप में सम्मानित

जोधपुर/नवम्बर। द इन्स्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया का 73वां वार्षिक सम्मेलन नई दिल्ली के विज्ञान भवन में आयोजित किया गया, जिसमें सेंट्रल इंडिया चार्टर्ड एकाउंटेंट्स स्टूडेंट्स एसोसिएशन को जोधपुर शाखा को आईसीएआर के अध्यक्ष और उपाध्यक्ष द्वारा सम्मान के रूप में सम्मानित किया गया।

जोधपुर शाखा के अध्यक्ष सी.ए. धवल कोठारी ने कहा कि जोधपुर शाखा ने लगातार जीवनी और पुराना सम्मान हासिल किया है। विकास जोधपुर के अध्यक्ष सी.ए. डी.एन. शर्मा ने बताया कि यह पूरे जोधपुर के लिए सर्वोच्च मानक है कि शाखा को नेशनल और प्रमुख स्तर प्राप्त है। उन्होंने कहा कि राष्ट्रीय स्तर पर 150 शाखाओं में से जोधपुर विकास शाखा को वर्ष 2022 के दौरान सर्वश्रेष्ठ शाखा के रूप में सम्मानित किया गया है। उन्होंने खेती के सफल नमन राठी, सुनील शर्मा, विधि गोपनीय, अमन कोठारी, सुनील शर्मा और प्रवीण जैन को इस अवसरान्तरण के लिए धन्यवाद दिए। कार्यक्रम के मुख्य अतिथि के.डी.ए. मंडल ने अंत में सम्मानित किया।

## सीए विद्यार्थी स्वयंसेवकों का किया सम्मान

नवम्बर/जोधपुर। द इन्स्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया की जोधपुर शाखा द्वारा सीए विद्यार्थी स्वयंसेवकों का सम्मान किया गया। जोधपुर शाखा के अध्यक्ष सीए धवल कोठारी ने कहा कि जोधपुर शाखा द्वारा उन सभी विद्यार्थियों का सम्मान किया गया। उन्होंने इस साल जोधपुर शाखा में महात्मपूर्ण योगदान दिया। विकास जोधपुर के अध्यक्ष सीए हेमंत लोहिया ने बताया कि सभी विद्यार्थियों ने हर कार्यक्रम में शाखा में अमूल्य योगदान दिया है। जिनकी सर्टिफिकेट और मेडल देकर सम्मानित किया गया। संचालन विकास समिति मेंबर विधि गोपनीय और अमन श्रीवास्तव ने किया। विकास उपाध्यक्ष नमन राठी, सचिव मोहित खडिया और खेल प्रमुख प्रवीण जैन ने सभी विद्यार्थियों का स्वागत किया। इस अवसर पर शाखा सचिव सीए पूजा पून, कोषाध्यक्ष सीए राज कोठारी, समिति मेंबर सीए अतिथि सौनी और सीए मुकेश व्यास सहित इंजीनियर मोहितुर रहमान, अध्यक्ष नाम उपस्थित रहे।

