



## Bombay Chartered Accountants' Society



**GLOBALIZING**



**SCALING**



**EMPOWERING**

**73<sup>rd</sup>  
Annual Report  
2021-22**



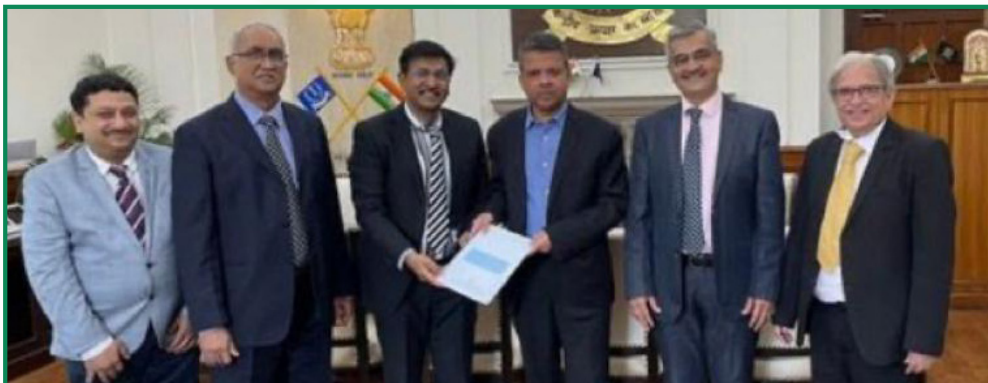
Mr. Azim Premji at the 73rd Founding Day of the BCAS



Felicitation of the President & Vice President of the ICAI



Diamond Jubilee Referencer Release Function



BCAS submits Post Budget Memorandum to Hon. Chairman of the CBDT



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## Managing Committee 2021-22



**CA Abhay Mehta**  
President



**CA Mihir Sheth**  
Vice President



**CA Chirag Doshi**  
Hon. Joint Secretary



**CA Kinjal Shah**  
Hon. Joint Secretary



**CA Anand Bathiya**  
Treasurer



**CA Suhas Paranjpe**  
Ex-Officio



**CA Raman Jokhakar**  
Ex-Officio

### Members



**CA Anand Kothari**



**CA Bhadresh Doshi**



**CA Divya Jokhakar**



**CA Hardik Mehta**



**CA Jagdish Punjabi**



**CA Kinjal Bhuta**



**CA Mahesh Nayak**



**CA Mandar Telang**



**CA Mrinal Mehta**



**CA Rutvik Sanghvi**



**CA Samir Kapadia**



**CA Siddharth Banwat**



**CA Vaibhav Manek**



**CA Zubin Billimoria**



## Managing Committee Attendance

Date of Meetings								
Sr. No	Managing Committee Members	06.07.2021	17.08.2021	28.10.2021	28.01.2022	08.04.2022	03.05.2022	08.06.2022
1	CA Abhay Mehta	Y	Y	Y	Y	Y	Y	Y
2	CA Mihir Sheth	Y	Y	Y	Y	Y	Y	Y
3	CA Chirag Doshi	Y	Y	Y	Y	Y	Y	Y
4	CA Kinjal Shah	Y	Y	Y	Y	LOA	Y	Y
5	CA Anand Bathiya	Y	Y	Y	Y	LOA	Y	Y
6	CA Anand Kothari	Y	Y	LOA	Y	Y	Y	Y
7	CA Bhadresh Doshi	Y	Y	LOA	LOA	LOA	LOA	Y
8	CA Divya Jokhakar	Y	Y	Y	LOA	LOA	Y	LOA
9	CA Hardik Mehta	Y	Y	LOA	Y	Y	Y	Y
10	CA Jagdish Punjabi	Y	LOA	Y	Y	LOA	LOA	Y
11	CA Kinjal Bhuta	Y	Y	Y	Y	LOA	Y	LOA
12	CA Mahesh Nayak	Y	Y	Y	Y	Y	Y	Y
13	CA Mandar Telang	Y	LOA	Y	Y	Y	Y	Y
14	CA Mrinal Mehta	Y	Y	Y	Y	Y	Y	Y
15	CA Rutvik Sanghvi	Y	Y	Y	LOA	Y	Y	Y
16	CA Samir Kapadia	Y	LOA	LOA	LOA	LOA	LOA	LOA
17	CA Siddharth Banwat	Y	Y	LOA	LOA	Y	Y	LOA
18	CA Vaibhav Manek	Y	Y	LOA	Y	LOA	LOA	LOA
19	CA Zubin Billimoria	Y	Y	Y	Y	Y	Y	Y
20	CA Suhas Paranjpe	Y	LOA	Y	Y	LOA	LOA	LOA
21	CA Raman Jokhakar	Y	LOA	Y	Y	LOA	LOA	Y

LOA - Leave of Absence



## BCAS Vision

**BCAS** shall be principle-centred and learning-oriented organisation to promote quality service and excellence in the profession of Chartered Accountancy and shall be proactive to change.

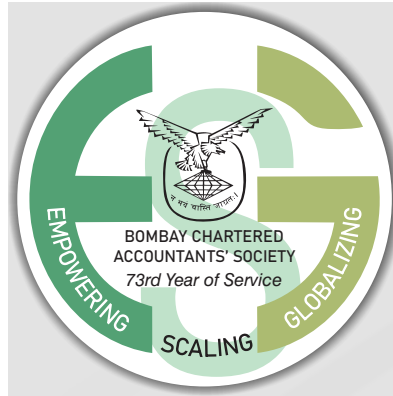
**BCAS** shall harness talent of and disseminate knowledge to members, build skills and networks amongst them and encourage them to adhere to highest ethical standards and professional integrity.

**BCAS** shall provide to students an environment conducive to the pursuit of knowledge and encourage them to achieve their potential to become complete Chartered Accountants. BCAS shall also conduct citizens' education programmes.

**BCAS** shall be a catalyst for bringing out better and more effective Government policies & laws and for clean & efficient administration and governance.



# About BCAS



- The Bombay Chartered Accountants' Society founded in 1949 is one of the largest Independent Voluntary body of CAs in India with more than 8500 members. BCAS is a principle-centered and learning-oriented organisation to promote quality service and excellence in the profession of Chartered Accountancy and is proactive to change.
- The organisation has been successful in disseminating 5,00,000 + education hours through various educational activities such as seminars, workshops, residential refresher courses, study circles, lecture meetings, distant learning programs on Various Subjects and pioneered the residential refresher courses.
- BCAS publishes various books including its monthly BCA Journal. It has a track record of publishing the BCAJ for over 50 years and also publishes Referencer along with an App which is an indispensable tool for practicing professionals as well as those in the industry.
- BCAS is a strong community of experienced and dedicated volunteers, who are the strong pillars in disseminating knowledge to members, build skills and networks amongst them and encourage them to adhere to highest ethical standards and professional integrity.
- BCAS Foundation: The BCAS Foundation was formed with the principal agenda to apply its income and the corpus to various public charitable purposes such as relief to poor, education, medical relief, rural development and other object of general public utility.

## Thirst for knowledge ends here

**JOURNAL**  
Monthly dose of analysis and updates



**REFERENCER**  
A Tool For Every Professional



**BCAS PUBLICATIONS**



**EVENTS**  
Learn from the experienced peers



**E-LEARNING**  
Unable to reach the event venue, watch here



Connect With Bcas Global



## Managing Committee Report

### Dear Members,

It is our pleasure and privilege to present to you, the Managing Committee Report for the BCAS Year 2021-2022.

We are sure you all are back to physical mode of attending work and would have enjoyed outings with family and friends on opening up after lockdown.

BCAS is entering into its 74th year and on behalf of the Managing Committee, I present the 73rd Managing Committee Report of the Society along with the Audited Financial Statements for the year ended on 31st March 2022.

At the commencement of the year, I along with the Managing Committee had aspired to contribute to the progress of BCAS and the profession at large.

The theme for the year was finalized with the acronym "ESG". This is much in vogue and current flavour of the businesses, professionals, capital markets and economists. However, the theme ESG for us was with a different meaning and purpose. Individually, each word in the acronym is of critical importance to our profession as well as country as a whole. For us, **ESG stood for:**

### EMPOWERING

### SCALING

### GLOBALISING

We take this opportunity to summarise the events, activities and initiatives taken by BCAS into these three limbs of the Theme.

### EMPOWERING

There were concerted efforts at BCAS to be an enabler of showcasing latest knowledge on the upcoming areas of professional opportunities to the SMPs and young CAs. Efforts were also steered in the direction of creating platform for networking amongst members of BCAS from all over India.

Some of the events, which were organised for achieving this objective are:

- Workshop on Valuations

- आDaan - ऋDaan - Speed Mentoring 4 a Cause (Mentorship Program)
- Virtual Felicitation of Young Chartered Accountants of November 2020 & January 2021 Examinations & Milestone 2.0 – Building A 'Ca'reer"
- Future Ready – What Next & Placement Mela – Physical Job Fair – Jointly With Monster.Com
- Build your own Risk Consulting Practice
- Panel Discussion - Nuances of and Interplay between the Anti-Money Laundering Law, New Benami Law and Black Money Act
- Lecture Meeting on GDP & Economic Analysis – Perspective and Importance for CAs
- Expert Chat on How To Develop Forensic Accounting & Investigation Practice
- A Focused Learning Initiative: BCAS Idea Analytics School for Internal Auditors
- Workshop on An overview of Tableau and Power BI.

### SCALING

The approach during the year was to bring professionals who are considered thought leaders in their domain on BCAS platform. This will enable to guide SMPs by providing vision for scaling up their offerings. A concerted effort was also made to bring on board CA chapters from other parts of the country on a common platform for seminars and representations. This has ensured dissemination of knowledge to remote areas of India through BCAS. The participants from such regions have benefitted from rich content and experts in enriching their knowledge and vision. Another mode of scaling up services was to make the professional aware of the latest technologies available for effective execution of services.

Some of the events organised during the year which enabled us to achieve the desired objective are:

- Seminar on Technology and Audit
- Corporate Convention 2021





- Workshop - Recent Amendments in Companies Accounts and Audit Rules Including Disclosures and Reporting
- 4th Long Duration Course on GST
- Seminar on Taxation of Virtual Digital Assets
- 2-day Online Webinar on TDS and TCS provisions – A 360° Perspective
- Enhancing Audit Quality & Enhanced Report Obligations
- Internal Audit 101, 4th Edition - Lets start at the very beginning
- FEMA Master Class on Controversial Issues
- Study Course on Transfer Pricing (Basic and Intermediate)
- 22nd Study Course on Double Taxation Avoidance Agreements
- Release of “Law and Practice of Transfer Pricing in India – A Compendium”. This Compendium has contribution from more than 150 authors. This Compendium has Foreword by Mr. Pascal Saint –Amans, Director, Centre for Tax Policy & Administration at the OECD
- Power Summit - 2022
- Lecture Meeting on Pre-Packaged Restructuring – The Way to Go
- Direct Tax Home Refresher Course – 2 – Organised jointly with seven professional associations from across India
- TAXCON 2022 (HYBRID Mode) jointly with WIRC, CTC, AIFTP, GSTPM & MCTC. This is an event revived after a gap of 7 years
- Lecture Meeting on Evaluation of Stocks – New Economy vs. Old Economy – Local & Global Investing
- Fire Side Chat on Crypto Currencies & their challenge to Rupee & all FIAT currencies
- Lecture Meeting on ESG Reporting - Global and Local Developments
- OECD perspective on Global Developments in Transfer Pricing was shared by Ms. Mayra O Lucas Mas
- UN perspective on Global Developments in Transfer Pricing was shared by Mr. Michael Lennard & Ms. Ilka Ritter
- Lecture Meeting on Steering through Global Crisis with Specconomics
- Is Cryptocurrency The Future of Money? Challenges and Complexities

Apart from the initiatives targeted with the fulfilling of the objectives set out in the theme for the year, there were many memorable moments during the year which we summarise as below:

#### Image Building Initiatives

There were some occasions which has enhanced the image of BCAS and created better visibility of BCAS as a leading professional organisation. These may be summarised as follows:

- BCAS was given audience by Hon. CBDT Chairman Mr. J B Mohapatra at his office to discuss Post Budget Representation on Direct Tax Provisions of Finance Bill, 2022.
- Hon. Chairman, CBDT, Shri. J B Mohapatra’s address from BCAS platform on the topic “Direction of Tax Policy in India”.
- BCAS’ mission is to disseminate knowledge and add values in professionals. The visible result has been the acknowledgement of such efforts by Brihanmumbai Mahanagarपालिका (BMC) by naming the junction where BCAS office is situated as “BCAS Chowk”. The legacy of serving the profession for 73 years has received its due recognition. This has been made possible through the relentless efforts of the immediate Past President Mr. Suhas Paranjpe. It is also a testimony to the untiring efforts of all the Past Presidents and zealous professionals associated with BCAS.
- BCAS represented by President Mr. Abhay Mehta, Vice President Mr. Mihir Sheth,

#### GLOBALISING

During the year efforts have been to create awareness of the professional services which can be offered by members at a global level. Speakers of international repute have also been invited to deliver lectures and share their views with our members thereby increasing their horizon for services.

To this end some of the events which have been organised are:

- Workshop on Customs Duties and Foreign Trade Policy
- Expert Chat on Taxation of Digitised Economy under Pillar 1 and Pillar 2 by OECD



Chairman and Co-Chairman Direct Taxation Committee Mr. Deepak Shah & Mr. Anil Sathe, shared views on the upcoming budget and post budget views were expressed by Past President Mr. Gautam Nayak on ET Now Swadesh Channel.

- Diamond Jubilee Edition of BCAS Referencer 2022-23 was released with much fanfare at the hands of director-editor couple, Mr. Amol Gupte- Ms. Deepa Bhatia. This event was made even more memorable by felicitating Past President Mr. Pranay Marfatia for his passionate contribution for more than two decades in ensuring quality content and printing of the BCAS Referencer.
- Joint Interaction between TDS Department, Mumbai and representatives of BCAS, IMC Chamber of Commerce & Industries, Bombay Chamber of Commerce & Industries and Chamber of Tax Consultants was held at Aaykar Bhavan, Mumbai.
- Joint Interaction between CCIT (IT & TP), Mumbai along with CITs – IT & TP and representatives of BCAS, IMC Chamber of Commerce & Industries and Chamber of Tax Consultants was held at Aaykar Bhavan, Mumbai.

### Revival of Hybrid/Physical Events

After tumultuous two years of exile from having physical meetings, all were longing to have occasion when some events are planned which would allow them to connect with their acquaintances in physical mode and have fellowship which was missing. To this end, BCAS made a beginning through its flagship event the **55th Residential Refresher Course** in Hybrid mode at Nashik. This was the first hybrid event of BCAS. The surprising element of this RRC was that there was a rush to enrol in physical mode and as this was the first residential event the organising committee had not anticipated such high demand for physical participation and hence the enrolments had to be curtailed to the extent of committed numbers. It was enjoyed by each and every participant.

Another, **16th GST - Residential Study Course** was planned in physical mode at Goa. The response again was to be seen to believe. In this RSC too, the enrolments had to be restricted to the extent the rooms were made available at the hotel. The RSC was rich in content and faculties and was well appreciated by one and all.

There was a one day event organised for the Youth, by the young professionals, **9th YRRC**. This was also a huge success with leading speakers sharing their insights on upcoming trends in technology and leadership skills.

There is **11th IndAS – Residential Study Course** too which is to be held from 24th to 26th June at Daman. There also the response is good and we are sure it will also be a memorable conference.

An **Internal Audit Conclave** is also planned at Hotel Orchid, Mumbai and which will be an enriching experience for IA professionals. This will have faculties who are veterans and leading IA specialists. They shall impart valuable insights into the conduct and execution of internal audits.

The year will be ending with an event for the Students which is always a high voltage event – **Tarang 2022**. In this event, the youth who is to lead the profession in the future, showcases their finer talents. These skill sets are all the more relevant going forward along with the academics. BCAS takes pride in catalysing such talent under its banner and creating a pool of future leaders who shall be leading this illustrious organisation in the coming decades.

### Internal Goal Setting for BCAS

Along with the theme for the year, we had also decided to have internal goal setting for BCAS as an organization and it was coined as LEAP.

### Leadership for BCAS

The goal was to groom youngsters at BCAS to take on more responsibilities and thereby create a pool of leaders to drive the organisation. To a certain extent we have been successful, with many young members from Core Group as well as associated with BCAS taking up responsibilities related to technology and social media awareness. There is an initiative of having Social Media influencers group, which has created substantial visibility of BCAS on all professionally relevant platforms and the followers have crossed 42,000.

### Excellence at BCAS

It was realised during the pandemic that distance will not be a barrier for imparting knowledge worldwide. To ensure that BCAS provides excellent facilities for hybrid infrastructure, it was decided to have technologically advanced facilities at its Conference Room. This was to enable best audio



visual arrangements at physical location as well as to reach out to the masses through virtual streaming of the events from the Conference Room. We are happy to share that the facility is up and running and shortly it will have seamless hybrid facilities for majority of the events and for all the Lecture Meetings.

### **Accountability to BCAS members**

During the year efforts have been made to address the grievances of members in shortest possible time. To this end dedicated grievance ids were created and monitored by the HODs with regular reporting to the Office Bearers on the turnaround time to address the emails as well as addressing the grievances. We can take satisfaction of the fact that the turnaround time has been drastically reduced and there are hardly any unattended grievances. Efforts have also been made to address the grievances within a short span of time.

Further, website revamp with integration of events registrations from website with the ERP at the BCAS is also an ongoing project under the supervision of Office Bearers. There is substantial progress and efforts are also to have seamless integration between two websites of BCAS viz. [www.bcasonline.org](http://www.bcasonline.org) and [www.bcajonline.org](http://www.bcajonline.org). Further, digitisation of journals of earlier years which were not available in digital format has been completed and now members can access journals online from the year 2000 till date.

### **Professionalism in BCAS**

Another initiative to professionalise the organisation was a step in the direction of implementing Quality Management System (ISO 9001-2015). We are happy to share that we are through with the initial rounds of creating SOPs and training our manpower for the process of implementing systems and processes for various activities undertaken at BCAS. The first round of audit by the consultants before inviting the certification authorities to test the implemented processes will be taken up before the Founding Day.

Lastly, I turn to acknowledge the magnanimity of the Past Presidents who are the pillars of the BCAS for always being ready to provide valued guidance and support relating to new initiatives planned, organising of any event, vexatious issues to be resolved or any such matter requiring their inputs. Each year is a landmark year for the President who aspires to make it memorable. This aspiration is possible to be achieved only through the untiring efforts of the Chairmen/Co-Chairmen of the committees which

carries out the activities for BCAS. A big salute to their invaluable support and execution capabilities which enabled us to provide quality events enriching the knowledge base of the participants, members and professionals at large.

The year has been made memorable particularly for me through the active and dedicated involvement of my Office Bearers and the Managing Committee members in various earmarked initiatives which had been assigned to them. This dedication and zeal to excel has ensured we can deliver on many of the projects which had been designed for execution during the year.

The roles and responsibilities were clearly spelt out and each one of the Office Bearers and Managing Committee members ensured that they religiously delivered as per the expectations.

The support and dedication received from the employees of BCAS is another reason for smooth execution of tasks on hand as well as improved services to the members at large. We are sure with the ongoing projects for improving internal functioning as well as streamlining of ERP functionalities will go a long way in further improving the level of service.

The year gone by will be cherished by us forever.

### **Acknowledgements**

We take this opportunity on behalf of BCAS, to convey sincere thanks to all in BCAS family associated as members, participants at courses, seminars, workshops, etc, journal subscribers, faculties, students, online viewers, social media followers and other constituents, who have ensured to participate wholeheartedly at various initiatives during the year.

I finally convey my hearty congratulations to the incoming team of elected Office Bearers, Managing Committee members and Core Group at BCAS for another eventful and memorable year, where the bar will be raised further in excelling at the offerings to its members and citizens of India.

*For and on behalf of the Managing Committee,*

**CA Abhay Mehta**

President

Mumbai, June 8, 2022

## Acknowledgements

We acknowledge with gratitude the valuable contribution, help and support of the following individuals and organisations:

- **Various speakers , faculties and contributors**

- o Chairmen and Group Leaders at Study Circle and Study group meetings.
- o Chairmen, Co-Chairmen, Convenors and members of the various Committees for their support.
- o Contributors of BCAS Journal, BCAS Referencer, Budget Publications and other publications.
- o Speakers and paper-writers at various seminars, workshops, lecture meetings, expert chats, conferences, residential refresher courses and study courses.
- o Various Dignitaries for delivering keynote addresses and inaugurating seminars, conferences, workshops, residential refresher courses and residential study courses.

- **Various organisations for programmes organised jointly with us:**

- o A. D Shroff Memorial Trust
- o All India Federation of Tax Practitioners (WZ)
- o Association of Chartered Accountants Chennai
- o Chamber of Tax Consultants
- o Chartered Accountants Association of Jalandhar
- o Chartered Accountants Association Surat
- o Chartered Accountants Association, Ahmedabad
- o Dharma Bharathi Mission

- o DTPA Chartered Accountants' Study Circle - EIRC
- o Forum for Free Enterprises
- o GST Practitioners Association of Maharashtra
- o Hyderabad Chartered Accountants Society
- o IMC Chamber of Commerce & Industry
- o Institute of Risk Management, India Affiliate
- o Karnataka State Chartered Accountants' Association
- o Lucknow Chartered Accountants Society
- o Nani A. Palkhivala Memorial Trust
- o PCGT - Public Concern for Governance Trust
- o The Auditors Association of Southern India
- o The Chartered Accountants Study Circle, Chennai
- o The Insititute of Internal Auditors, Mumbai Chapter
- o The Malad Chamber of Tax Consultants
- o WIRC of ICAI

- **Trustees of the following Trusts for supporting the activities under the auspices of the respective trusts:**

- o Amita Memorial Trust for Lecture Meeting
- o Chandanben M. Bhatt Elocution Fund
- o Jal Erach Dastur Fund for Students Annual Meet



- o Jal Erach Dastur Prize Fund for best article/feature in Journal
- o Lavino Kapur Cottons Private Limited for Publications
- o Lavino Kapur Cottons Students Education Fund
- o Pragnya Girish Sharedalal Foundation for Budget Publication
- o Research and Accounting Publication Fund
- o S.V Ghatalia Foundation Fund for best article on audit in Journal.
- o Senior Citizens Student Education Fund
- o Shailesh Kapadia Memorial Publication Fund
- **Donors and Contributors for various activities of the BCAS Foundation:**
  - o Donors to Covid Relief Fund.
  - o Donors to Mentorship Programme
  - o Donors to Tree Plantation, Eye Camp and Others
- **Other Contributors**
  - o M.P Chitale & Co., Chartered Accountants, Statutory Auditor of the Society.
  - o Mahajan & Aibara Chartered Accountants, Internal Auditors of the Society.
  - o Management of different venues where our programmes were organised.
  - o N.C. Mehta & Company, Chartered Accountants, GST Auditor for providing pro-bono services to the Society.
  - o Our Bankers - Kotak Mahindra Bank Ltd, Axis Bank, Housing Development Finance Corporation Ltd, ICICI Bank Ltd, and State Bank of India.
  - o Printers of the BCA Journal, BCA Referencer, BCAS Calendar and other publications.
  - o S B Gabhawalla & Company, Chartered Accountants – GST Consultants for providing pro-bono services to the Society.
  - o Staff Members of the Society for their dedication and hard work.



## Notice of 73<sup>rd</sup> Annual General Meeting on Wednesday, 6<sup>th</sup> July 2022

The 73<sup>rd</sup> Annual General Meeting of the Members of the Bombay Chartered Accountants' Society will be held on Wednesday, 6<sup>th</sup> July 2022 at 5.00 p.m. at MCA The Lounge, Wankhede Stadium, Marine Drive, Vinoo Mankad Rd, Churchgate, Mumbai 400020 to transact the following business:

1. To adopt minutes of the 72<sup>nd</sup> Annual General Meeting held on 6<sup>th</sup> July 2021.
2. To receive and adopt the Annual Report of the Managing Committee for the year 2021-22.
3. To receive and adopt the Audited Accounts for the year ended 31<sup>st</sup> March 2022.
4. To announce the results of election of President, Vice President, Two Secretaries, Treasurer and Eight Members of the Managing Committee for the year 2022-23.
5. To appoint Statutory Auditors for the year 2022-23.
6. To present the Annual Plan for the ensuing year.

By Order of the Managing Committee,

Place: Mumbai  
Date: 8<sup>th</sup> June, 2022

**CA Chirag Doshi**  
**CA Kinjal Shah**  
*Hon. Joint Secretaries*

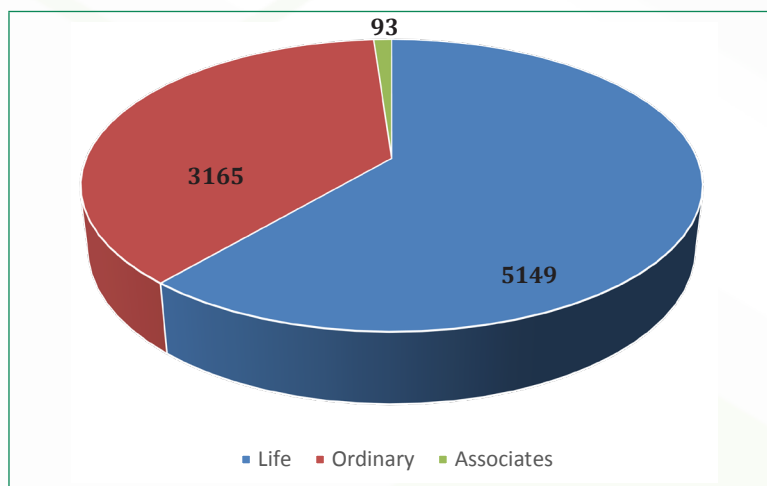
## Annual General Meeting & 74<sup>th</sup> Founding Day Celebrations

Day & Date	:	Wednesday, 6 <sup>th</sup> July 2022
Venue	:	MCA The Lounge, Marine Drive, Vinoo Mankad Rd, Churchgate, Mumbai 400 020
Programme	:	4.30 pm : Fellowship over tea and snacks 5.00 pm : Annual General Meeting 7.00 p.m. : Founding Day Lecture
Speaker	:	Mr. N. Chandrasekaran, Chairman - Tata Sons Limited
Topic	:	Future Trends, Risks and Opportunities

## Areawise Breakup of Membership as on 31st March, 2022

State	Life	Ordinary	Associates	Total
Andhra Pradesh	131	26	3	160
Assam	4	6		10
Bihar	8			8
Chandigarh			2	2
Chhattisgarh	14	9	2	25
Dadra Nagar Haweli		1		1
Goa	23	11		34
Gujarat	347	181	1	529
Haryana	31	17		48
Jammu & Kashmir	1			1
Jharkhand	6	4		10
Karnataka	206	81	3	290
Kerala	48	24		72
Madhya Pradesh	44	21		65
Maharashtra - Mumbai	3118	2171	55	5344
Maharashtra - Other Than Mumbai	346	235	11	592
New Delhi	121	74	2	197
Orissa	7	1		8
Punjab	3	9		12
Rajasthan	68	36	2	106
Saurashtra				0
Tamil Nadu	285	110	5	400
Telangana	116	69	6	191
Uttar Pradesh	88	42		130
West Bengal	116	36	1	153
Other Countries	18	1		19
<b>Total</b>	<b>5149</b>	<b>3165</b>	<b>93</b>	<b>8407</b>

### Membership Statistics



## Our Corporate Members

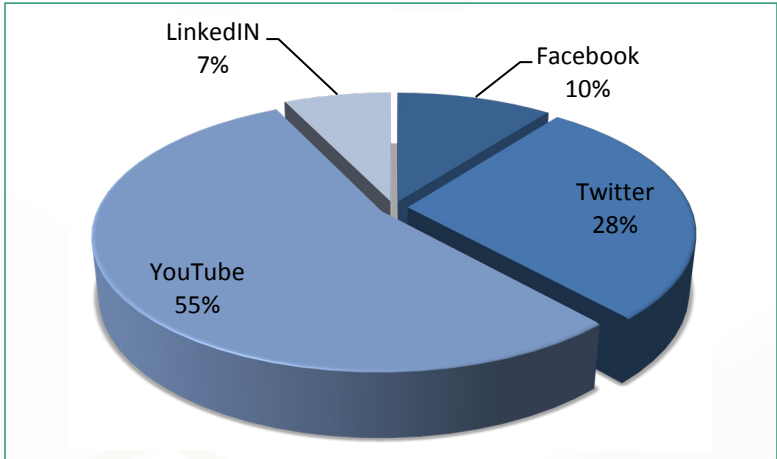
Sr. No	Name
1	Adani Ports and SEZ Ltd.
2	Ambit Pvt. Ltd.
3	Aparna Constructions and Estates Pvt. Ltd.
4	Astrazeneca Pharma India Ltd.
5	Atlantic Lubricants and Specialities Pvt. Ltd.
6	Avanti Feeds Ltd.
7	Coromandel International Ltd.
8	Crompton Greaves Consumer Electricals Ltd.
9	Daimler India Commercial Vehicles Pvt. Ltd.
10	Dezan Shira Consultancy India Pvt. Ltd.
11	Dr. Reddy's Laboratories Ltd.
12	Eaton Technologies Pvt. Ltd.
13	Garware Technical Fibres Ltd.
14	Gharda Chemicals Ltd.
15	GIC Housing Finance Ltd.
16	Goodrich Maritime Pvt. Ltd.
17	Grasim Industries Ltd.
18	Hindalco Industries Ltd.
19	Hiranandani Constructions Pvt. Ltd.
20	Inorbit Malls India Pvt. Ltd.
21	JPNR Corporate Consultants Pvt. Ltd.
22	K Raheja Corp Pvt. Ltd.
23	Kanakia Spaces Realty Private Ltd.
24	Kishor Gujar and Associates

Sr. No	Name
25	Larsen and Toubro Ltd.
26	MSD Pharmaceuticals Pvt. Ltd
27	Neuberg Diagnostics Pvt. Ltd.
28	Polycab India Ltd.
29	Prime Focus Ltd.
30	Ramanand Goyal and Company
31	Rana Sugars Ltd.
32	Relaxo Footwears Ltd.
33	Reliance Industries Ltd.
34	Rohan Builders Private Ltd.
35	SBS and Company LLP
36	Shribajrang Power and Ispat Ltd.
37	Skoda Auto Volkswagen India Pvt. Ltd.
38	Sulphur Mills Ltd.
39	Sunjewels Pvt. Ltd.
40	Tata Consultancy Services Ltd.
41	Tata Sons Pvt. Ltd.
42	Union Bank of India
43	Universal Medicare Pvt. Ltd.
44	UTI Infrastructure Technology and Services Ltd.
45	Ventura Securities Ltd.
46	Vodafone Idea Ltd.

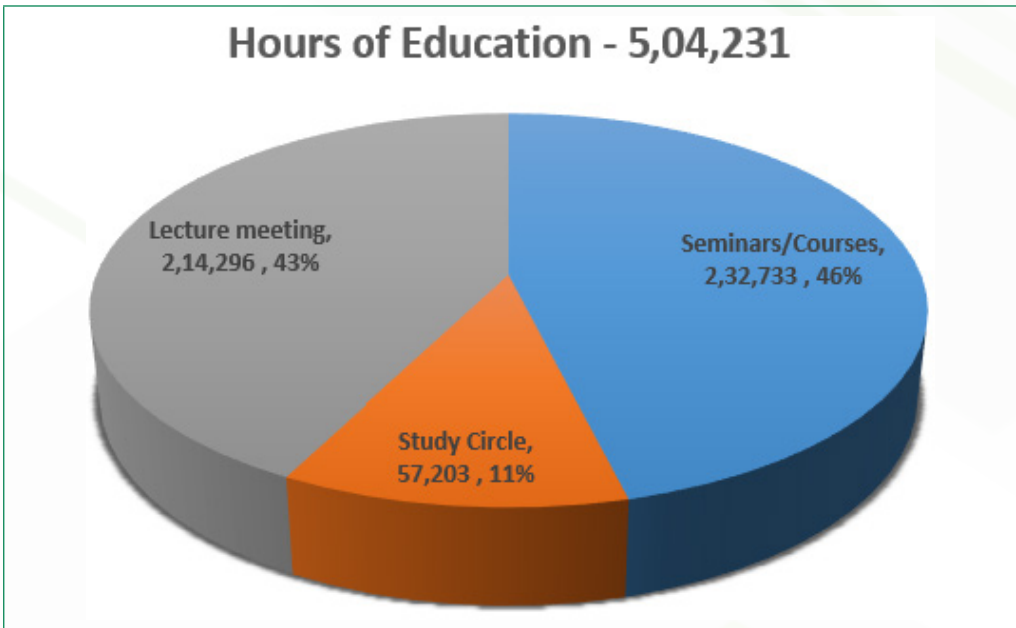


## Social Media Statistics as on 31st March 2022

Facebook	Twitter	YouTube	LinkedIN	Instagram	Total
3,869	10,341	20,219	2,663	976	38,068



## Hours of Education



## Eminent Speakers at Founding Day

Sr. No.	Year	Speaker	Topic
1	2020-2021	Mr. Azim Premji	Professional Excellence and Social Responsibility
2	2019-2020	CA Deepak Parekh	Chartered Accountants in Uncharted Times
3	2018-2019	CA Pinakin Desai	Direct Tax Provisions of Finance Bill, 2019
4	2017-2018	CA Nilesh Shah	INDIA - 2019 & Beyond
5	2016-2017	CA Piyush Goyal	ENERGising India - Changing Paradigm for Professionals
6	2015-2016	Mr. Harsh Mariwalla	Achieving Sustainable Profitable Growth on a Perpetual Basis
7	2014-2015	CA S. Gurumurthy	India's Transformation – Opportunities and Challenges
8	2013-2014	Mr. Rajiv Vij	Discovering our Sweet Spot in Life
9	2012-2013	Mr. Nasser Munjee	Nationhood - the next step
10	2011-2012	Lt. General Syed Hasnain	Inspirational Leadership - Models from the Armed Forces adaptable in Corporate World
11	2010-2011	Padmabhushan Julio Ribeiro	Role and Responsibility of Civil Society
12	2009-2010	Mr. Keki Mistry	Lessons from the Global Financial Crisis and the Role of Housing in the Indian Economy
13	2008-2009	Sr. Adv. Sohrab Dastur	Direct Tax Provisions of Finance Bill, 2009
14	2007-2008	Mr. Kishor Chaukar	Global Entrepreneurship
15	2006-2007	CA Shailesh Haribhakti	Future and the Profession
16	2005-2006	Mr. Deepak Ghaisas & Ms. Roopa Purushothaman	Brand India
17	2004-2005	Mr. M. Damodaran	Expectations from Accounting Profession by Regulatory Bodies
18	2003-2004	Ms. Zia Mody & CA Y. M. Kale	Globalisation & its Impact on Professional Services Sector
19	2002-2003	Mr. Minoo Shroff Admiral L. Ramdas	Regional Security and Economic Growth Whose Security - The State or the People?
20	2001-2002	CA Kirit Somaiya Sr. Adv. Y. P. Trivedi	Professionalism in Politics
21	2000-2001	Mr. Habil Khorakiwala Dr. Rajesh Parikh	Managing Change in Professional Life
22	1999-2000	Ms. Deena Mehta	Role of Chartered Accountants in emerging Financial Sectors
23	1998-1999	Sr. Adv. Dinesh Vyas	Basic Tenets of Income Tax Law
24	1997-1998	Dr. Arun Vakil	Human Relations in Professional World
25	1996-1997	Dr. Suma Chitnis	Education & Human Resource Development



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## Detailed Programmes of Sub-Committees

Accounting & Auditing Committee		
Subject(s)	Speaker(s)	Date(s)
<b>Courses-Seminars-Workshops</b>		
<b>Session on Technology and Audit</b> Challenges in current audit related to documentation and balance confirmation, Improvising audit quality, Tech Tools for remote audit	CA Manish Pipalia CA Harsh Jogani CA Deepjee Singhal CA Vaibhav Manek	15.05.2021
<b>Corporate Convention 2021</b> <b>Jointly with C&amp;CL Committee</b>		20th, 21st, 27th & 28th August, 2021
Recent changes in the Audit Report and CARO 2020	CA Vijay Maniar	20.08.2021
Recent amendments to Schedule III and the Companies (Accounts) Rules	CA Jayesh Gandhi	
Effect and impact of changes in CSR related provisions	CA Zubin Billimoria	21.08.2021
Privileges – Opportunities to SME / MSME / Private Limited Companies under Accounting Standards and Company Law	CA Anand Bathiya	
Important aspects of SEBI (Prohibition of Insider Trading) Regulations, SEBI (LODR) Regulations Including recent developments	CA Bhavesh Vora	27.08.2021
Case studies covering. <ul style="list-style-type: none"> <li>• Significant Beneficial Owner</li> <li>• Related Party Transactions including Subsidiaries</li> <li>• Deposits</li> <li>• Investments, Loans and Advances</li> <li>• Provisions relating to foreign companies having a place of business in India</li> </ul>	CS Mahesh Athavale	
Panel Discussion: To what extent is independence practiced by Directors, Auditors and Management whilst managing and governing companies	<i>Moderator</i> CA Nawshir Mirza <i>Panelists</i> CA Himanshu Kishnadwala Adv. Sanjay Asher CA Robin Banerjee	28.08.2021
<b>Workshop - Recent Amendments in Companies Accounts and Audit Rules including Disclosures and Reporting</b>	CA Zubin Billiomoria CA Rajesh Mody CA Santosh Maller	26.03.2022





Subject(s)	Speaker(s)	Date(s)
<b>Corporate &amp; Commercial Laws Committee</b>		
<b>Courses-Seminars-Workshops</b>		
<b>Corporate Convention 2021 Jointly with A&amp;A Committee</b>		20th, 21st, 27th & 28th August, 2021
Recent changes in the Audit Report and CARO 2020	CA Vijay Maniar	20.08.2021
Recent amendments to Schedule III and the Companies (Accounts) Rules	CA Jayesh Gandhi	
Effect and impact of changes in CSR related provisions	CA Zubin Billimoria	21.08.2021
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<b>Panel Discussion:</b> To what extent is independence practiced by Directors, Auditors and Management whilst managing and governing companies, Fearless Approach – the need of the hour !!	<i>Moderator</i> CA Nawshir Mirza <i>Panelists</i> CA Himanshu Kishnadwala Adv. Sanjay Asher CA Robin Banerjee	28.08.2021
<b>SEMINAR ON CHARITABLE TRUSTS – A Legal, Procedural &amp; Management Perspective</b>		22nd & 23rd October, 2021
Art of fund raising for NGOs	Ms. Rati Misra	22.10.2021
Professional & Philanthropy	Adv. Maharshi Dave	
FCRA Compliances	CA Suresh Kejriwal CA Anjani Sharma	
Panel Discussion on Procedural Aspects	<i>Moderator</i> CA Chetan Shah <i>Panelists</i> CA Noshir Dadrawala CA Gautam Shah CA Anil Sathe	



Subject(s)	Speaker(s)	Date(s)
Core issues in different regulatory aspects affecting a Trust	Adv. Mandar Vaidya	23.10.2021
Panel Discussion on Tax and other Litigative Aspects	<i>Moderator</i> CA Gautam Shah <i>Panelist</i> CA Naresh Sheth CA Gautam Nayak	23.10.2021
<b>Workshop on Valuations</b>		21st & 22nd January, 2022
Valuations under Mergers, Demergers and Slump Sale	CA Parag Ved	21.01.2022
Valuation of Convertible Instruments and ESOPs	Ms. Divya Tiwari	
Valuations for Cross Border Transactions	Mr. Rajan Wadhawan	
Valuation of Intangibles	CA Aseem Mankodi	22.01.2022
Valuation of Start - Ups	CA Nitesh Bhuta	
<b>Human Resource Development Committee</b>		
<b>Courses-Seminars-Workshops</b>		
<b>8th YRRC   16th - 18th April 2021   Hybrid Meeting Mode</b>		16th to 18th April, 2021
Journey of an Entrepreneur	CA Ninad Karpe Mr. Kinner Sacchdev Mr. Siraj Dhanani	
Professional Social Responsibility - A tool for Networking	CA Shailesh Haribhakti	
Why are Indian Professionals a darling of Global Corporations?	Ms. Poorvi Chothani	
Work Culture: Friendships at Workplace	Ms. Shirin Rizvi Hasan	
Acing Appraisals	Mr. Chris Franzen Mr. V Shankar	
Building Social Media Presence within the ICAI Guidelines	Ms. Diviya Khanna	
Emerging Trends in the Financial World	Mr. Amit Goenka, Mr. Balaji Rao, Mr. Deepak Nambiar, Mr. Matthew Luzadder Mr. Tim Lavender	
wHy sO sEriOuS?	CA Arun Sriram	
Kya WFH mein koi locha hai? (Mental Health Awareness in a World of Increasing Technology and Diminishing Human Interface)	Mr. Prakriti Podar Mr. Prashanth Periera	
Upgrading to a Global Outlook and Approach	Mr. Rajiv Shah	



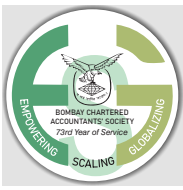
Subject(s)	Speaker(s)	Date(s)
Our Changing Professional World - Staying Relevant	CA Chirag Doshi CA Jinal Shah CA Naman Shrimal CA Sneh Bhuta	
Special Address by the ICAI President	CA Nihar Jambusaria	
<b>Study Circle</b>		
Creating value proposition for your client	Dr. Raja Smarta	13.04.2021
Training session for CA article students on the topic "Bank Audit – Recent Developments in Reporting and Audit Procedure"	CA Gaurav Save	05.05.2021
Sthitapradnya - (Balanced intellect. Not perturbed by emotions) From Bhagwad Geeta	CA Chandrashekhar Vaze	11.05.2021
Creating & Sustaining a Team Culture (Introductory Session)	Mr. Gopal Sehjpal	08.06.2021
The International Day of Yoga	Ms. Nital Shah Ms. Manju Khatri CA Neeta Bakshi Ms. Naaznin Husein	21.06.2021
Creating High Performing Organisation	Prof Dr. Zubin Mulla	29.06.2021
Enhance your reading skills - Read 100 Books a Year	Mr. Pavan Bhattad	16.07.2021
Movie Screening - "Ek Cheez Milegi Wonderful"	CA Vinod Mehta	25.07.2021
Management Expectations (Based on Video on the topic by Mahatria was displayed and discussed by CA Vinod Jain)	CA Vinod Jain	10.08.2021
Training session for CA article students' on the 'Changes in Company Law & Auditing'.	CA Shraddha Kishnadwala	27.07.2021
'Training session for CA article students' on the 'Changes in Income-tax Forms and corresponding amendments in Income-tax Act 1961 for Individuals and HUFs'	CA Utsav Shah CA Viren Doshi	30.08.2021
"Understanding the Law and Science of KARMA" (To transform self to Strive towards a peaceful Happy Satisfied Daily Living)	CA Vijay Mehta	14.09.2021
Tree Plantation Drive and Eye Camp 2021	Noble Cause event	25-26.09.2021
'Gandhiji Today' - 'वर्तमान संदर्भ मे गांधी'	Prof. Dr. Hubnath Pandey	02.10.2021
Success in CA Exam	CA Ashutosh Rathi Dr. CA Mayur Nayak	10.10.2021
Our Internal Audit	CA Mukesh Trivedi	12.10.2021
Vedic Maths for Seniors	CA Mahesh Maheshwari	08-09.11.2021

Subject(s)	Speaker(s)	Date(s)
Executive coaching for business leaders	Mr. Pradip Shroff	14.12.2021
Basic facts on Financial Health of Wealth	CA Vijay Kabta	11.01.2022
Yoga to Cure Diseases	Mr. Pradip Thakkar	08.02.2022
Prosperity Consciousness - Manifesting Abundance	CA Charmie Sheth	08.03.2022
Success in CA Exam	CA Divya Jokhakar CA Vishal Poddar	12.03.2022
<b>Indirect Taxation Committee</b>		
<b>Courses-Seminars-Workshops</b>		
<b>Refund Workshop organised jointly by GSTPAM, AIFTP, CTC, MCTC and WIRC</b>		6th to 14th May, 2021
Refund of Zero Rate Supply - (Part 1)	CA Jignesh Kansara	06.05.2021
Refund of Zero Rate Supply - (Part 2)		07.05.2021
Refund under Inverted Duty	Adv. Rahul Thaker	10.05.2021
All other Refunds under GST	CA Mandar Telang	12.05.2021
Remission of Duties and Taxes on Export Products (RoDTEP)	Adv. Rohit Jain	14.05.2021
<b>15th Residential Study Course on Goods and Services Tax</b>		3rd to 6th June, 2021
Panel Discussion, Case Studies on GST Law	<i>Moderator</i> CA Jayraj Sheth <i>Panelist</i> Adv. V. Sridharan CA Surendra Gupta	03.06.2021
Group Discussion, ITC - Myth or Reality	<i>Paper Writer</i> Adv. V. Raghuraman	04.06.2021
Group Discussion, Corporate Restructuring and GST	<i>Paper Writer</i> CA Gautam Doshi CA Bhavna Doshi	05.06.2021
Presentation Paper, Tax Technology - Current and Future Trends	<i>Paper Writer</i> CA Divyesh Lapsiwala	06.06.2021
Panel Discussion, Case Studies on GST Practice	<i>Moderator</i> CA A. R. Krishnan <i>Panelist</i> Adv. Tarun Gulati CA Sushil Solanki	
<b>4th Long Duration Course on GST - August &amp; September 2021</b>		17th August to 25th September, 2021
Constitutional overview of GST & Levy under CGST & SGST	Adv. V Raghuraman	17.08.2021



Subject(s)	Speaker(s)	Date(s)
Scope of Supply & related definitions	CA Surendra Gupta	
Schedule I including cross charge	CA Divyesh Lapsiwala	19.08.2021
Schedule II & III + Composite & Mixed Supply incl. principles of classification	CA Rajat Talati	
Composition Levy	CA Rishabh Singhvi	21.08.2021
Time of Supply	CA Keval Shah	
Valuation Principles & definition of consideration and relevant Rules	CA Jayesh Gogri	24.08.2021
ITC Provisions (Act & Rules - General) & ISD Concept	CA Parind Mehta	
ITC - Blocked Credit	CA Vikram Mehta	26.08.2021
ITC - Rules relating to Apportionment and Reversal	CA Yash Dhadha	
ITC - Matching, Vendor Payment and Fake Invoicing	CA Umesh Sharma	28.08.2021
POS Goods (Domestic & International)	Adv. Raghavan R	
Registration, Cancellation, Amendments	CA Gaurav Save	31.08.2021
POS - Services - International	CA Prashant Despande	
POS - Services- Domestic	CA Ramandeep Bhatia	2.09.2021
OIDAR, E-Commerce, TDS and TCS Provisions	CA A R Krishnan	
Documentation and books of accounts, Annual Return and Reconciliation	CA Chirag Mehta	04.09.2021
Job Work	CA Jignesh Kansara	
Exemptions & abatements	CA Sunil Gabhawalla	07.09.2021
Returns and payment of taxes	CA Abhay Desai	
Refunds under GST (other than zero rated supplies)	Adv. Naveen Kumar	09.09.2021
Zero rated supplies and refunds	CA Parth Shah	
Interest	CA Mandar Telang	11.09.2021
Penalties	CA Rahul Thakar	
Adjudication & Assessment	Adv. Uchit Sheth	14.09.2021
Technology Aspects of GST - Department Perspective	GST Departmental Representative	
Department Audit	CA Jatin Christopher	16.09.2021
Inspection, Search, Summons & Prosecution	CA Bharat Raichandani	
e-Invoicing and Technology Aspects of GST - Practitioner's Perspective	CA Jigar Doshi	18.09.2021
E Way Bills, Offences & Confiscation of goods	CA Janak Vaghani	

Subject(s)	Speaker(s)	Date(s)
Appellate & Advance Ruling Procedures	CA Jatin Harjai	21.09.2021
Recovery Proceedings	Adv. Avinash Poddar	
Interplay of customs with GST law	Adv. K Vaitheeswaran	23.09.2021
Interplay of FTP & SEZ Law with GST Law and incentives under bilateral/multilateral arrangements	CA Udayan Choksi	
GST Accounting and Reporting Feature in Tally	CA Punit Mehta	25.09.2021
Mergers & Acquisitions - GST Implications	CA Naresh Sheth	
<b>Half Day Seminar - BCAS jointly with DTPA - HYBRID MODE</b>	CA Sunil Gabhawalla CA Anil Sathe	20.11.2021
GST - Input Credit issues of Controversies		
Direct Tax - Issues Covering section 45 (4) & 9B		
<b>Workshop on Customs Duties and Foreign Trade Policy - Jointly with CTC</b>		26th & 27th November, 2021
<b>Session I</b> - Levy and chargeability under the Customs Act and procedures for Import and Export along with interplay with GST	Sr. Adv. V. Sridharan	
<b>Session II</b> - Classification and Scheme of Customs Tariff Act and Principles of Customs Valuation and SVB	Adv. V. Raghuraman	
<b>Session III</b> - Specific Provisions such as bonding, warehousing and other miscellaneous topics including EOU and SEZ	Adv. Rohit Jain	
<b>Session IV</b> - Important concepts under Foreign Trade Policies, various incentive schemes and issues - Bilateral and Multi-lateral Agreements	Mr. Sudhakar Kasture	
<b>Study Circle</b>		
Issues relating to Intermediary	<i>Group Leader</i> CA Yash Daddha <i>Mentor</i> CA Udayan Choksi	07.07.2021
Customs & FTP - An Interplay with GST (Part 1)	<i>Group Leader</i> CA Rishab Singhvi <i>Mentor</i> CA Prashant Deshpande	31.07.2022
Department Audit & Subsequent Adjudication - Procedures and Practical Issues	<i>Group Leader</i> CA Keval Shah <i>Mentor</i> CA Rajiv Luthia	07.08.2021



Subject(s)	Speaker(s)	Date(s)
Customs & FTP – An Interplay with GST (Part 2)	<i>Group Leader</i> CA Rishab Singhavi <i>Mentor</i> CA Prashant Deshpande	10.08.2021
Value Principles & Definition of Consideration under GST	<i>Group Leader</i> CA Umang Talati <i>Mentor</i> CA Deepak Thakkar	13.09.2021
Legacy Judgements on Indirect Taxes valid under GST - Discussion on Principles, Issues & Jurisprudence	<i>Group Leader</i> CA Vishal Poddar <i>Mentor</i> CA Adv. Jatin Harjai	26.10.2021
Recent amendments in GST and case laws	<i>Group Leader</i> CA Parth Shah <i>Mentor</i> CA Jayesh Gogri	08.02.2022
Intricate issues in Entertainment and Hospitality Sector	<i>Group Leader</i> CA Ramandeep Bhatia <i>Mentor</i> CA Parimal Kulkarni	17.02.2022
<b>Internal Audit Committee</b>		
<b>Courses-Seminars-Workshops</b>		
Power to Youth Analytics Boot Camp For Youth (Under age 30)		27th to 29th May, 2021
A Focused Learning Initiatives: BCAS Idea Analytics School for Internal Auditors- Jointly with Sama Audit Systems and Softwares Pvt Ltd	Sama Audit Systems and Softwares Pvt Ltd	5th to 14th July, 2021
<b>Half day Workshop on Conventional &amp; Novel Techniques for Forensic Investigations</b>		27.08.2021
Theory of Inverse Logic in Fraud Investigation using conventional and novel methods with unique and unusual case studies	CA Chetan Dalal	
Data analysis using novel quantification model	CA Mahesh Bhatki	
<b>BCAS jointly with IIA Bombay - A Curtain Raiser Event</b>	CA Percy Amalsadiwalla CA Chetan Thakkar	18.09.2021
<b>Workshop on An overview of Tableau and Power BI</b>		22nd to 25th September, 2021
An overview of Tableau For audit analytics	Mr. Asif Rampurawala Ms. Sanjeela Sagar	22-23.09.2021

Subject(s)	Speaker(s)	Date(s)
An overview of Power BI For audit analytics	CA Deephika S.	24-25.09.2021
Risk Based Internal Audit of NBFCs : BCAS & IIA Bombay	CA Huzeifa Unwala	07.10.2021
Curtain Raiser event with IRM India	CA Shailesh Haribhakti CA Avantika Goyal CA Neeraj Basur CA Hersh Shah	08.10.2021
ESG Reporting- Concepts, Trends and Role of Internal Auditors : BCAS & IIA Bombay	CA Naval Kishore Bajaj CA Chetan Thakkar	16.10.2021
<b>Internal Audit 101, 4th Edition Lets start at the very beginning</b>		22-23.10.2021
Introduction to IA	CA Nandita Parekh	22.10.2021
Lifecycle of IA	CA Jyotin Mehta	
Deep Dive	CA Purvi Malani	
IIA	CA Percy Amalsadiwala	
Risk & Controls	CA Nandita Parekh	23.10.2021
IRM	CA Hersh Shah	
Leading the Ropes	CA Jasmin Suchak	
Reporting & Communication	CA Preeti Cherian	
Advanced IA	CA Chirag Doshi	
Panel Discussion-Risk based IA	<i>Moderator</i> CA Prajit Gandhi <i>Panelists</i> CA Sundar Natrajan CA Purvi Malani CA Chirag Doshi CA Preeti Cherian	
Expert Chat on Internal Audit of Indirect Tax	CA Sunil Gabhawala CA Ashutosh Pednekar	12.11.2021
A Focused Learning Initiatives: BCAS Idea Analytics School for Internal Auditors- Jointly with Sama Audit Systems and Softwares Pvt Ltd - Batch 6	Sama Audit Systems and Softwares Pvt Ltd	13, 15, 17, 20 & 22 December, 2021
Expert Chat on How to Develop Forensic Accounting & Investigation Practice	<i>Hosted by</i> CA Vishal Mandani <i>Speakers</i> CA Chetan Dalal CA Kanwal Mookhey	18.01.2022
Expert Chat on Build your Own risk Consulting Practice	Mr. Rama Warriar CA Hersh Shah	11.02.2022





Subject(s)	Speaker(s)	Date(s)
<b>International Taxation Committee</b>		
<b>Courses-Seminars-Workshops</b>		
<b>25th ITF Conference 2021</b>		12th to 16th August, 2021
Inaugural session including Welcome address Inaugural session including Welcome address by CA Nihar Jambusaria – President, ICAI and Inauguration of Conference by CA Dilip J. Thakkar	CA Nihar Jambusaria President, ICAI CA Dilip J. Thakkar	12.08.2021
Keynote address on “The Role of Culture in improving Governance in a Company.”	Mr. N. R. Narayana Murthy	
1st Technical session: Presentation on “GIFT City IFSC - Regulatory and Tax aspects of investments and transactions”	Adv. Siddharth Shah <i>Chairman</i> CA Vispi Patel	
2nd Technical Session: Presentation on “Structuring of Family Trusts - FEMA & Other Regulatory Aspects”	CA Gautam Doshi <i>Chairman</i> CA Dilip J. Thakkar	13.08.2021
3rd Technical Session: Paper Presentation on Controversial issues arising from Tax Treaty Interpretation	CA Pinakin Desai <i>Chairman</i> CA Kishor Karia	
4th Technical Session: Panel Discussion on “Experience and Developments in Transfer Pricing”	<i>Chairman cum Moderator</i> CA T. P. Ostwal <i>Panelists</i> CA Vijay Iyer Dr. CA Hasnain Shroff CA Kunj Vaidya	
5th Technical Session: Presentation on “Start-ups - Tax, FEMA & Regulatory Aspects”	Dr. CA Anup Shah <i>Chairman</i> CA Chetan Shah	14.08.2021
6th Technical Session: Presentation on “Future of International Tax Practice and Global Economy”	CA Rashmin Sanghvi <i>Chairman</i> CA Raman Jokhakar	
7th Technical Session: Fireside chat on Global Developments in Taxation of Digitised Economy	Mr. Pascal Saint-Amans Adv. Mukesh Butani	
8th Technical Session: Panel Discussion on “Global Developments in Taxation of Digitalized Economy”	<i>Chairman cum Moderator</i> Adv. Mukesh Butani <i>Panelists</i> CA Rajat Bansal CA Radhakishan Rawal Mr. Carlos Protto	

Subject(s)	Speaker(s)	Date(s)
9th Technical Session: Paper Presentation on “Recent Developments in Taxation of Digital Economy in India”	CA Padamchand Khincha <i>Chairman</i> CA Rajan Vora	
10th Technical Session: Panel Discussion on “International Taxation - Recent and Emerging Issues and Developments in Law, MCs and Jurisprudence” - Part – 1	<i>Chairman cum Moderator</i> CA Pranav Sayta <i>Panelists</i> CA Padamchand Khincha Mr. Kamlesh Varshney Sr. Adv. Ajay Vohra	15.08.2021
11th Technical Session: Paper Presentation on “Emerging issues in Cross-Border Personal Taxation”	CA Yogesh Thar <i>Chairman</i> CA Gautam Nayak	
12th Technical Session: Presentation on “Foreign Tax Credit - Practical aspects and experience with case studies”	CA S. Krishnan <i>Chairman</i> CA Dinesh Kanabar	16.08.2021
13th Technical Session: “International Taxation - Recent and Emerging Issues and Developments in Law, MCs and Jurisprudence” - Part – 2	<i>Chairman cum Moderator</i> CA Pranav Sayta <i>Panelists</i> CA Padamchand Khincha Mr. Kamlesh Varshney Sr. Adv. Ajay Vohra	
FEMA Master Class on Controversial Issues Jointly with CTC	<i>Chairman</i> CA Dilip J. Thakkar <i>Brain Trustees</i> CA Dhishat Mehta Mr. Himanshu Mohanty CA Shabbir Motorwala	30.10.2021
<b>Study Course on Transfer Pricing (Basic and Intermediate)</b>		8th November to 6th December, 2021
Basic concepts and principles of Transfer Pricing	CA Hitesh Gajaria	08.11.2021
Transfer Pricing functional analysis	CA Akshay Kenkre	10.11.2021
Transfer Pricing Methods	CA Siddharth Banwat	12.11.2021
Comparability analysis and adjustments	CA Drubha Saha	15.11.2021
Transfer Pricing compliance in India	CA Saurabh Dhadphale	17.11.2021
Select transfer pricing issues (case study based)	CA Hitesh Sharma	19.11.2021
Recent development in transfer pricing	CA Vaishali Mane	22.11.2021
Important judicial pronouncements	CPA Nilesh Patel	24.11.2021
Impact of COVID on transfer pricing	CA Vijay Iyer	26.11.2021
APA	CA Karishma Phatarphekar	29.11.2021



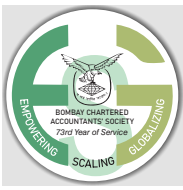
Subject(s)	Speaker(s)	Date(s)
Benchmarking workshop	CA Namrata Dedhia	01.12.2021
Brain Trust	<i>Chairman</i> Dr. CA Mayur Nayak <i>Moderator</i> CA Mahesh Nayak <i>Brain Trustees</i> CA Bhavesh Dedhia CA Vishal Gada CA Arun Saripalli	04.12.2021
Distributors, Licenced Manufacturers and Marketing Intangibles	CA Rahul Mitra	06.12.2021
<b>22nd Study Course on Double Taxation Avoidance Agreements</b>		10th February to 20th March, 2022 (20 Sessions)
Key Note Address	CA Rashmin Sanghvi	10.02.2022
Overview of International Taxation & DTAAs (Historical background, Important concepts & Definitions, Structure of Model DTAAs, Recent Developments in Model Conventions, Distributive Rules, Role of Treaties, Interplay with the Income-Tax Act, including Territorial Extension, Entry into Force & Termination etc)	CA Anish Thacker	11.02.2022
Source vs Residence Principles, Source Rules under ITA & Model Conventions	Dr. CA Mayur Nayak	
Understanding and interpreting a Tax Treaty (including Synthesised Text of DTAAs post MLI) (Significance of Preamble to DTAAs, Vienna Convention on Laws of Treaties, Protocols, Most Favoured Nation Clause, Aids to interpretation, Foreign and Domestic Jurisprudence)	CA Vispi Patel	12.02.2022
Overview of BEPS and MLI	CA Radhakishan Rawal	
Residence - with Case Studies	CA Bhaumik Goda	13.02.2022
Business Income (including Force of Attraction) & Associated Enterprise	CA Vishal Shah	
Business Connection, Significant Economic Presence and Attribution of Income	CA Hemal Zobalia	18.02.2022
Permanent Establishment (including impact of Articles 12 to 15 of MLI)		
Attribution of Profit to PE - with Case Studies (including proposed Attribution of Profit Rules)	CA Bhavesh Dedhia CA Anjul Mota	19.02.2022
Shipping, Inland Waterways Transport and Air Transport (including Presumptive Tax Provisions under ITA)	CA Natwar Thakrar	

Subject(s)	Speaker(s)	Date(s)
Interest (including Sec 94B of ITA)	CA Abbas Jaorawala	20.02.2022
Income from Immovable Property & Capital Gains (including Article 9 of MLI)	CA Siddharth Banwat	
FTS/FIS - with Case studies (including Section 9(1)(vii) of the ITA, application of MFN Clauses)	CA Sushil Lakhani	25.02.2022
Methods for Elimination of Double Taxation (including relevant articles of MLI)	CA Nilesh Kapadia	
Dividend (including Article 8 of MLI)	CA Rutvik Sanghvi	26.02.2022
Independent & Dependent Personal Services (including Social Security Agreements), Directors' Fees	CA Mayur Desai	
Overview of Transfer Pricing Regulations in India (including OECD and UN Guidelines )	CPA Nilesh Patel	27.02.2022
Other Income & Taxation of Capital	CA Naman Shrimal	
Royalties - with Case studies	CA Ganesh Rajgopalan	04.03.2022
Non-Discrimination	CA Harshal Bhuta	
Mutual Agreement Procedure (including relevant Articles of MLI)	CA Mehul Shah	05.03.2022
Overview of Select Tax Jurisdictions – USA & UK	CA Kamlesh Desai CA Kunal Shah	
Entitlement to Treaty Benefits (including LoB Clauses in Indian DTAA's and relevant provisions of Article 7 of MLI re LOB, SLOB)	CA Jayesh Kariya CA Vyomesh Pathak	06.03.2022
Entertainers & Sportspersons, Pensions, Government Service & Students, Members of Diplomatic Missions, (including relevant provisions of ITA)	CA Shreyas Shah	
Cross Border Taxation – Trends in Jurisprudence	Mr. Pramod Kumar	10.03.2022
Overview of GAAR and PPT - with Case Studies (including Substance over Form)	CA Himanshu Parekh CA Monika Wadhani	11.03.2022
Presumptive tax provisions of ITA applicable to Non-residents (including NRI taxation)	CA Mayur Shah	
TDS from payments to Non-Residents (including filing of Form 15CA and 15CB)	CA Namrata Dedhia	12.03.2022
TDS from payments to Non-Residents (including filing of Form 15CA and 15CB)	CA Mahesh Nayak	
BEPS 2.0 - Pillar 2	CA Geeta Jani	13.03.2022
Taxation of Digital Economy (including Equalisation Levy and Pillar 1)	CA Jiger Saiya	



Subject(s)	Speaker(s)	Date(s)
Indirect Tax Provisions applicable to Non-residents	CA Sunil Gabhawalla	17.03.2022
Overview of FEMA and its relevance to International Taxation	CA Rajesh Shah	
Overview of Black Money Act, PMLA & related Anti Avoidance laws (including Panama Papers, Pandora Papers, HSBC Papers etc.)	CA Anil Doshi	19.03.2022
Taxation of EPC Contracts	CA Jimit Devani	
Brain Trust Session	<i>Moderator</i> CA Rutvik Sanghvi <i>Brain Trustees</i> CA Vishal Gada CA Yogesh Thar Mr. Sanjeev Sharma	20.03.2022
<b>ITF Study Circle</b>		
TDS on payments to Non-residents - Recent Developments and MLI impact - Part 2	CA Namrata Dedhia	09.05.2021
Residence of Individual under Income-tax Act - Recap on interpretation issues dealt by courts and impact of new amendments - Part 1	CA Hardik Mehta	24.05.2021
Residence of Individual under Income-tax Act - Recap on interpretation issues dealt by courts and impact of new amendments - Part 2		30.06.2022
Residence of Individuals under the DTAA – including tie breaker tests and case studies	CA Dipika Agarwal	31.08.2021
Residence of Companies under the Act and DTAA – including POEM and MLI impact	CA Abbas Jaorawala	29.10.2021
Clause by clause analysis of Budget 2022 (Part 1)	<i>Group Leaders</i> CA Mansi Chopra Adv. Gunjan Kakkad	12.02.2022
Clause by clause analysis of Budget 2022 (Part 2)		24.02.2022
<b>BEPS Study Group</b>		
1. US Trade Representative's action against India for Equalisation Levy, and India's response. 2. Update on proposed Article 12B of UN DTA model (Automated Digital Services).	CA Anil Doshi	21.05.2021

Subject(s)	Speaker(s)	Date(s)
<b>International Economics Study Group</b>		
SWOT Analysis of China in the context of likely Cold War 2 & State of Indian Economy in relation to second wave of Covid-19	CA Harshad Shah CA Deepak Karanth CA Milan Sangani	09.06.2021
Energy Security, Food Security & Defence Security leading to overall Economic Security	CA Shalin Divetia	28.09.2021
Global Energy Crisis & Supply Chain disruption and Taliban 2.0-its global impact	CA Harshad Shah	25.10.2021
Russia Ukraine Conflict-Causes & Effects		14.03.2022
<b>FEMA Study Circle</b>		
Foreign Direct Investment	CA Mukesh Dhoot	19.06.2021
FCRA and Recent Amendments BCAS jointly with Financial Management Service Foundation (Delhi)	Dr. Manoj Fogla Dr. Sanjay Patra CA Suresh Kejriwal Mr. Sandeep Sharma	31.07.2021
Overseas Investment Regulations 2021 & Non Debt Instruments - Overseas Investment Rules, 2021	CA Hardik Mehta CA Rahul Manjrekar	21.08.2021
Foreign PE investments in India - FEMA Regulations	Ms. Diana Mathias	28.08.2021
Real Estate - Structuring (FEMA & Tax)	CA Amithraj AN	25.09.2021
FDI Case Laws followed by Open House discussion on FDI queries faced by members	CA Niki Shah	02.10.2021
ODI Case Laws followed by Open House Discussion	CA Paresh Shah	09.10.2021
Valuation from FEMA Perspective	CA Vikram Jain CA Vitang Shah CA Sagar Mehta	23.10.2021
Exports & Imports	CA Ajit Shah	13.11.2021
Compounding followed by Open House Discussion	CA Saumya Sheth	20.11.2021
Banker's Perspective - Capital Account Transactions (FDI/ODI/ECB)	Ms. Anjali Patt Mr. Rajasekhar Kommuru Mr. Suman Shekhar Mr. Satish Charipalli	11.12.2021
Overview of AIF & Regulatory Framework	CA Dhaval Vakharia	24.02.2022
<b>Seminar Public Relations &amp; Membership Development Committee</b>		
<b>Courses/Seminars/Workshops</b>		
Virtual Felicitation of Young Chartered Accountants of November 2020 & January 2021 Examinations & Milestone 2.0 - Building A Career	CA Bhavna Doshi CA Robin Banerjee CA Anand Bathiya	23.04.2021



Subject(s)	Speaker(s)	Date(s)
<b>Two-Days Virtual Workshop on Writing &amp; Drafting Skills</b>		21st & 22nd May, 2021
Fundamentals of Professional Writing & Communication Skills & Key Considerations in drafting various Deeds & Documents	CA Raman Jokhakar	21.05.2021
Drafting in Tax Litigation – Submissions to Tax Authorities, Appeals & Opinions. Key Consideration while drafting for faceless assessments.	CA Anil Sathe	
Drafting of accounts & audit related matters – such as notes to accounts, qualifications, management representation letters, letters to management, etc.	CA Zubin Billimoria	22.05.2021
आDaan-प्रDaan - Speed Mentoring 4aCause	Various Mentors	01.07.2021
<b>55th Residential Refresher Course - Radisson Blu Hotel &amp; Spa, Nashik</b>		24th to 27th Feb, 2022
Panel Discussion Related Party Transactions & Interplay of laws. (Direct Tax, Transfer Pricing, Indirect Tax, Corporate Law & Reporting)	<i>Moderator</i> CA Raman Jokhakar <i>Panelists</i> CA Sonalee Godbole CA Parind Mehta CA Sudhir Soni	
Group Discussion Paper I Case Studies on Accounting, Auditing & Company Law	CA Himanshu Kishnadwala	
Group Discussion Paper II Case Studies in Direct Taxes	Adv. Devendra Jain	
Presentation Paper I Practice Talks - Speakers from different practice domains shall explain their journey and strike meaningful interaction with the participants	CA Jeenendra Bhandari CA Mayank Lakhani CA Anand Bathiya	
Presentation Paper II Valuation of New Age Tech Companies	CA Ravishu Shah	
Presentation Paper III Recent Disciplinary Cases & Code of Ethics	CA Aseem Trivedi	
Future Ready – What Next & Placement Mela – Physical Job Fair – Jointly With Monster.com	CA Robin Banerjee CA Chirag Doshi	15th & 16th March, 2022
Women's Day Cervical Cancer Screening @ BSES MG Hospital	Dr. Meghna Bhagwat	26.03.2022
<b>Taxation Committee</b>		
<b>Courses-Seminars-Workshops</b>		
2-day Online Webinar on TDS and TCS provisions – A 360° Perspective		7th & 8th April, 2021

Subject(s)	Speaker(s)	Date(s)
Practical issues: TDS and TCS issues faced by traders, merchants, retailers, e-commerce operators and their participants including TDS on Purchase of Goods, TCS on Sale of Goods, etc. and impact of amendments proposed in Finance Bill 2021-22	<i>Moderator</i> CA Anil Sathe <i>Panelists</i> CA Daksha Baxi CA Saunak Gupta	
Practical issues: Non-filers checking, Lower deduction of tax; Rectifications of returns filed; Excess deduction – refund; Penal provision and compounding of offences; Belated filing of returns/belated payment of taxes; Interest u/s 201 and 201(1A); Mechanism for Clarifications; etc.	<i>Moderator</i> CA Atul Suraiya <i>Panelists</i> CA Rakesh Gupta CA Mahendra Sanghvi CA Hema Lohiya	
Presentation on practical issues related to TDS & TCS Compliances including in Return filing/ Reporting	CA Avinash Rawani	
Practical issues related with TDS u/s. 195 from payments to non-residents including impact of SC decision on Taxation of Software.	<i>Moderator</i> CA Sushil Lakhani <i>Panelists</i> Dr. CA Mayur Nayak CA Sanjiv Sharma CA Sanjiv Chaudhary	
Specific issues related to TDS provisions u/ss. 192, 194C and 194J including issues emanating from Finance Bill 2021	<i>Moderator</i> CA Ravi Mahajan <i>Panelists</i> Mr. Hemant Kadel CA Sonalee Godbole	
<b>Direct Tax Home Refresher Course - 2</b> <b>20th May, 2021 to 1st June 2021 — Online Webinar</b>		20th May to 1st June, 2021
How the tax practice has changed over last 5 decades and crystal ball gazing into the next 10 years for SME tax practitioners in India	CA Dilip J. Thakkar	20.05.2021
Taxation of shares and securities including dividend income - current issues	CA Pradip Kapasi	
Tax jurisprudence, natural justice and equity in tax laws	Adv. Dr. K Shivaram	22.05.2021
Uncharitable amendments for charitable trusts	CA Anil Sathe	
Representation & Litigation in India in the years ahead	Adv. Saurabh Soparkar	25.05.2021
Taxation of foreigners in India	CA Hitesh Gajaria	
The dos and don'ts do be kept in mind while e-filing the returns for AY 2021-22	CA Anita Basrur	27.05.2021
Tax related complications in Mergers & Acquisitions & other forms or reorganisation	CA Milin Mehta	





Subject(s)	Speaker(s)	Date(s)
Recent amendments in the residential status related rules have left more confusion than clarity amongst NRIs - especially those in countries like UAE. What is the final position in this matter and how does one advise affected people?	CA Rashmin Sanghvi	29.05.2021
Key tax issues in estate planning relating to wills, intestate succession, HUFs, Partitions, Family Trusts, Gifts, Release Deeds, Family Settlements etc.	Dr. CA Anup Shah	
The perils of being presumptuous while applying presumptive taxation	Dr. Rakesh Gupta	
How does the recent Supreme Court judgement impact past assessments/appeals? Do we anticipate any further litigation in the matter? Finally, what does a small businessman do while making payment for software?	CA T P Ostwal	01.06.2021
Extending the arm of the Indian taxman beyond India's borders - A panel discussion	Adv. Mukesh Butani CA Pranav Sayta CA Akhilesh Ranjan	
<b>Webinar on TDS &amp; TCS provisions</b>		17.07.2021
Overview of recent amendments and insertions of new provisions relating to TDS and TCS – Sections 194Q, 206C(1H), 206AB and 206CCA	CA Ravikant Kamath	
Brain Trust Session - TDS & TCS Issues, interplay between TDS and TCS provisions	<i>Moderator</i> CA Anil Sathe <i>Panelists</i> CA Pradip Kapasi CA Ameet Patel CA Ravikant Kamath	
<b>Workshop on Tax Audit</b>		24.09.2021
Audit aspect of Tax audit - Overview of Tax Audit Provisions, Reporting Requirements, Audit Quality, Verification of documents, Obtaining and relying on management representation, Reliance on test checks, etc.	CA Himanshu Kishnadwala	
Reporting and analysis of Important clauses of the Tax Audit Report	CA Sanjeev Lalan	
<b>Workshop on Taxation of Partnership Firm – Sections 9B and 45(4)</b>		09.10.2021
Analysis of new section 9B and amendment to section 45(4) of the Income Tax Act 1961	CA Bhadresh Doshi	
Panel Discussion on tax implications arising on Reconstitution of Partnership Firms along with case studies	<i>Moderator</i> CA Bhadresh Doshi <i>Panelists</i> CA Rajan Vora CA Gautam Nayak	

Subject(s)	Speaker(s)	Date(s)
<b>Webinar on COVID &amp; CSR related expenses - Issues on allowability and taxability for taxpayers</b>		22.10.2021
Contribution to CSR Trust, amendment made in CSR Act and coverage under Companies Act and allowability of same under section 37(1) and claim for deduction under section 80G of Income tax Act	<i>Keynote Address</i> Mr. Rajiv Chugh Mr. Sampath Rajagopalan <i>Moderator</i> Mr. Rajiv Chugh <i>Panelists</i> Mr. Anil Mehta Mr. Hemant Kadel Mr. Sampath Rajagopalan	
Covid related expenses incurred by companies and organisation, allowability of same under section 37(1), implications of Sec 40A(9) and taxability of amount received by employees and their family members, and done, taxability in hands of intermediaries facilitating covid relief, etc.	<i>Keynote Address</i> Mr. Nandkishor Hegde <i>Moderator</i> Mr. Nandkishor Hegde <i>Panelists</i> Mr. Ramesh Khaitan Mr. Vijay Pandya	
<b>Webinar on Annual Information Statement (AIS)</b>	CA Ameet Patel CA Sonalee Godbole	14.12.2021
Panel Discussion - Nuances of and Interplay between The Anti-Money Laundering Law, New Benami Law and Black Money Act	CA Rabi Narayan Dash CA Ashwani Taneja CA Amit Khemka	13.01.2022
<b>TAXCON 2022 (HYBRID Mode) jointly with WIRC, AIFTP, MCTC, GSTPM, CTC</b>		18th & 19th February, 2022
Inagural Session	CA Nihar Jambusaria	
TDS incl Sec 195	CA Rutvik Sanghvi	
Supply – Controversies & Classification	CA A R Krishnan	
Interplay of ICDS & Ind-AS – Issues	CA Yogesh Thar	
Panel Discussion on Fake Invoicing – Accounting, Direct & Indirect Tax Aspects	<i>Moderator</i> CA Vipul Joshi <i>Panelists</i> CA Himanshu Kishnadwala Adv. Saurabh Soparkar CA V. Raghuraman	
Controversies in Valuation and Section 56	Dr. CA Anup Shah	
Controversies in Input Tax Credit	CA Rohan Shah	
Tax Technology – Current Snapshot and Way Ahead	CA Divyesh Lapsiwala	



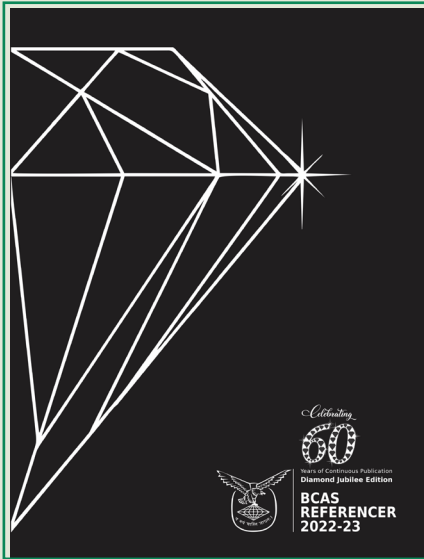
Subject(s)	Speaker(s)	Date(s)
Panel Discussion on Startups and Digital Ventures – Holistic view	<i>Moderator</i> CA Jayant Gokhale <i>Panelists</i> CA Sunil Gabhawalla CA Padamchand Khincha CA Robin Banerjee	
<b>Panel Discussion on Budget 2022 - The Economy, Taxation &amp; the Capital Markets</b>		22.02.2022
Budget 2022 - The Economy, Taxation & the Capital Markets	<i>Moderator</i> Ms. Sonal Bhutra <i>Panelists</i> Mr. Soumya Kanti Ghosh CA Shariq Contractor Mr. Deven Choksey	
<b>Talk by Honorable CBDT Chairman – Shri. J B Mohapatra “Direction of Tax Policy in India”</b>		09.03.2022
<b>Study Circle</b>		
Amendments related to partnership firms under the Finance Act, 2021	CA Bhadresh Doshi	07.05.2021
Taxation of individuals (including expat) with special emphasis on taxing accretion to employer's PF contribution	CA Deepashree Shetty	30.07.2021
Interplay of new and old penalty provisions	CA Krishna Upadhya	17.09.2021
Key Issues on Slump sale under the Income Tax Act	CA Kinjal Bhuta	25.11.2021
Reassessment procedures effective from 1 April 2021 under section 148(A)	CA Navin Gandhi	21.01.2022
Carry forward and set off of losses - key issues	CA Hemlata Bhungare	21.02.2022
<b>Technology Initiatives Committee</b>		
<b>Courses/Seminars/Workshops</b>		
Session on Technology and Audit Takeaways - Technology in audits – an overview, Challenges in current audit related to documentation and balance confirmation, Improving audit quality, Tech Tools for remote audit Jointly with A & A Committee	CA Manish Pipalia CA Harsh Jogani CA Deepjee Singhal	15.05.2021
Strategies to Work Smart in TallyPrime 2.0*	CA Punit Mehta CA Jiten Mehta	07.08.2021
Cyber Security for CA firms	CA Narasimhan Elangovan	25.09.2021
Knowledge management and eLearning for CA firms	CA Suman Basu	09.10.2021
Professional Opportunities in Cyber Security	CA Narasimhan Elangovan	16.10.2021

Subject(s)	Speaker(s)	Date(s)
Audit in SAP Environment Part -1	CMA Jayesh Desai	11.12.2021
Audit in SAP Environment Part -2	CA Mahesh Maheshwari	18.12.2021
How to use Transfer Pricing Software	CA Naman Shrimal	08.01.2022
Digital Forensic	CA Deephika S	19.02.2022
Interactive dashboards in Google data studio	CA Rinki Chajjed	05.03.2022
Secrets to develop outsourcing practice	CA Dhaval Paun	12.03.2022
<b>Study Circle</b>		
Payroll Management	Team Zoho	24.04.2021
Finalization in Zoho Books: Challenges and Features	CA Jigar Shah	01.05.2021
Tally Prime for Service Industry	CA Anand Paurana	04.09.2021
<b>Lecture Meetings</b>		
Is there a change in expectation from Auditors	<i>Moderator</i> CA Sudhir Soni <i>Panelists</i> CA Anil Singhvi CA Nilesh Vikamsey CA M.P Shah CA Mano Ranjan Das	07.04.2021
Lecture Meeting on Recent Important Decisions in Indirect Taxes	Adv. J. K. Mittal	09.04.2021
Lecture Meeting on Recent Important Decisions in Income Tax	Adv. Hiro Rai	14.04.2021
<b>Fire Chat on New Provisions under Income Tax Act, 1961 for Trusts</b>	<i>Moderator</i> CA Divya Jokhakar <i>Panelists</i> CA Gautam Shah	24.04.2021
Lecture Meeting on Important amendments relevant for Audits of FY 2020-21. (Companies Act, 2013, Accounting and Auditing Standards)	CA Himanshu Kishnadwala	30.04.2021
BCAS & IIA Power-Talk - Internal Audit Lessons From Cricket, !! Watch our star player	CA Satish Shenoy	19.05.2021
Lecture Meeting - Is Cryptocurrency The Future of Money? Challenges And Complexities	<i>Moderator</i> CA Ninad Karpe <i>Faculty</i> Mr. Nishith Desai	23.06.2021
Lecture Meeting on Constitutionality of tax laws Meeting organized by ITAT Bar Association, Mumbai, and supported by Bombay Chartered Accountants' Society, All India Federation of Tax Practitioners & The Chamber of Tax Consultants.	Sr. Adv. Harish Salve	25.06.2021



Subject(s)	Speaker(s)	Date(s)
<b>73rd Founding Day Lecture Meeting</b>	Mr. Azim Premji	06.07.2021
Lecture Meeting on Enhancing Audit Quality & Enhanced Report Obligations	CA P R Ramesh	14.07.2021
Expert Chat on Taxation of Digitised Economy under Pillar 1 and Pillar 2 by OECD	CA Hitesh Gajaria Mr. Akhilesh Ranjan	04.08.2021
Lecture Meeting on Evaluation of Stocks – New Economy vs. Old Economy – Local & Global Investing	CA Kushal Thaker	18.08.2021
6th Late Shri Narayan Varma Lecture Series and Awards - Lecture Meeting on Mumbai's Covid Pandemic Management Model (Jointly with DBM & PCGT)	Mr. Iqbal Singh Chahal IAS, Commissioner BMC	24.08.2021
Lecture Meeting on GDP & Economic Analysis – Perspective and Importance for CAs	CA Raj Mullick	25.08.2021
Lecture Meeting on Pre-Packaged Restructuring – The Way to Go	CA Sajeve Deora	01.09.2021
Lecture Meeting on Filing of Income Tax Returns for AY 2021-22	CA Mahesh Nayak CA Chaitee Londhe	15.09.2021
Expert Chat on Internal Audit of Indirect Taxation	<i>Moderator</i> CA Ashutosh Pednekar <i>Faculty</i> CA Sunil Gabhawalla	12.11.2021
Lecture Meeting on Future Perfect	Mr. Rahul Bhagat	01.12.2021
Fire Side Chat on Crypto Currencies & their challenge to Rupee & all FIAT currencies	<i>Moderator</i> CA Siddharth Banwat <i>Faculty</i> Mr. Rajnish Kumar Ms. Shikha Mehra	15.12.2021
Lecture Meeting on ESG Reporting - Global and Local Developments	CA Spandan Shah	12.01.2022
Expert Chat on “How To Develop Forensic Accounting & Investigation Practice”	<i>Moderator</i> CA Vishal Mandani <i>Faculty</i> CA Chetan Dalal Mr. Kanwal Mookhey	18.01.2022
<b>Public Lecture Meeting   Direct Tax Law Provisions of the Finance Bill, 2022</b>	CA Pinakin Desai	05.02.2022
Opportunities at GIFT IFSC including latest Budget Amendments	Mr. Sandip Shah Ms. Ketaki Gor Mehta Mr. Suresh Swamy	17.02.2022
Lecture Meeting on Recent Landmark Judgements under Indirect Tax	CA Sunil Gabhawalla	02.03.2022

## Publications



### BCAS Referencer

#### Compilers :

CA Anand Bathiya | CA Atul Bheda | CA Ayesha Aziz |  
 CA Bhadresh Doshi | CA Bhavesh Vora | CA Chaitanya Vaidya |  
 CA Chetan Shah | CA Chaitee Londhe | CA Gaurav Save |  
 CA Gunja Thakrar | CA Hardik Mehta | CA Nina Kapasi |  
 CA Mrinal Mehta | CA Preeti Oza | CA Raj Khona | CA Rajesh Pabari |  
 CA Rimple Dedhia | CA Ronak Rambhia | CA Rutvik Sanghvi |  
 CA Samit Saraf | CA Spandan Shah | CA Sunil Ghabhawala |  
 CA Tanvi Karvat | CA Tanvi Vora | CA Uday Sathaye | CA Vijay Gajaria |  
 CA Vishesh Sangoi | CA Vivek Shah

#### Editors :

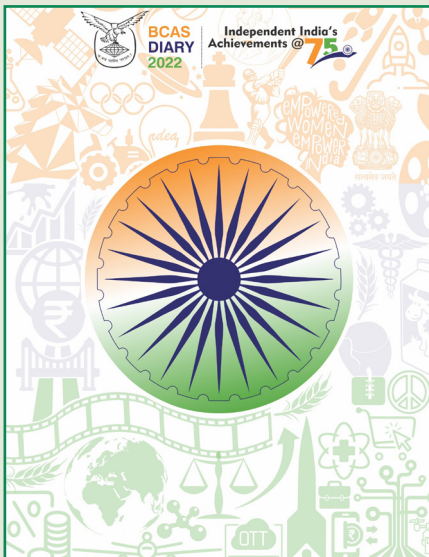
CA Zubin Billimoria | CA Yatin Desai | CA Kinjal Bhuta

#### Mentors & Design of Theme :

CA Pranay Marfatia | CA Narayan Pasari | CA Rajesh Bhagat

**Feature :** The Diamond Jubilee edition of “BCAS Referencer” with the Theme “Independent India’s Achievements @75”. It covers essential topics on Direct Taxes, Indirect Taxes, Accounting & Auditing, Company Law, Allied Laws and Fema & International Tax, in the form of individual booklets on each subject neatly put up in a storage box. This year’s Referencer is a Collector’s Edition as it includes a module exclusively devoted to tracing its origin and evolution, highlights of the past years, testimonials from Past Presidents and those associated with it. It also articles covering ESG, MSMEs, Digital Assets and Practice Management.

The edition is available in the flipbook format.



### BCAS Table Diary & Pocket Diary

#### Compilers :

Various Compilers

#### Released on :

December 2021

#### Committee Name :

Seminar & Membership Development

**Feature :** A smart tool to manage the day to day professional activities.



India has reached a milestone as we celebrate 75 years of our independence. We have truly come a long way since 1947, having made great strides in terms of health, industry, agriculture, scientific achievements, overall standards of living and most importantly, lifting millions of our brethren out of poverty and illiteracy.

India's birth as an independent nation, through a non-violent freedom movement led by Mahatma Gandhi and other great leaders, was indeed unique. Given India's diversity in geography, language, religion and culture, India's long journey towards development, prosperity and stability is truly inspiring.

Just as we take pride in our 5,000+ years of rich heritage, we are also proud of our contemporary achievements in the areas of science, technology, and infrastructure, to say the least.

As India celebrates 75 years of independence, let us pause and reflect on our most significant achievements during this period.

In these 75 years, India's growth story has been impressive. The Green & White Revolutions helped us become self-sufficient in terms of food and dairy production. The more recent nuclear, space and technological advancements, the reforms & legislations to empowering women, India has liberalized in the true sense. Our giant strides in the field of Information Technology serve as an inspiration to other developing countries and with our emergence as the third-largest start-up ecosystem in the world with over 75 unicorns, India has come a long way indeed.

The India of today is vastly different from India of 1947. Given the talent, capabilities and dedication we as a people demonstrate, it is no wonder that venture capitalists, multinationals, private equities, and foreign participatory investors are betting high on India's growth story.

"Independent India's Achievements @ 75" showcases our past and recent achievements and predicts a glorious future ahead of us, as one people and one nation.

**Independent India's  
Achievements @ 75**

## BCAS Calender

**Compilers :**  
Various Compilers

**Released on :**  
December 2021

**Committee Name :**  
Seminar & Membership Development

**Feature :** BCAS Calendar has been a reliable source for tracking the statutory deadlines efficiently. The publication helps in discharging the professional duties and responsibilities. A unique date management tool enabling the professionals to comply with various statutes in a timely manner.



## The ABC Of PAN

**Committee Name :**  
Direct Tax

**Authors :**  
CA Divya Jokhakar & CA Ayesha Aziz

**About the Book :**  
In all probability, there would be very few Indians who would not have heard of the term "Permanent Account Number (PAN)". The importance of PAN has increased tremendously in the past few years. The number of transactions where PAN is mandatory has significantly increased. The repercussions of not obtaining a PAN are severe. A lot of care needs to be taken while applying for a PAN.

Considering the importance and relevance of PAN, the Taxation Committee of BCAS has brought out a publication on PAN, which would be of help to the taxpaying public at large as well as to tax professionals. This book covers many questions on PAN, whether faced by individuals or by other entities.



## Law & Practice of Transfer Pricing in India - A Compendium

**Committee Name :**  
International Tax

**Authors :**  
Various Authors

**Highlights of the Compendium:**  
1. Instant access to TP law & pronouncements, notifications, 2. CBDT Circulars and many more..., 3. Key guidance & guidelines on documentation, audit reports, insights and analysis, 4. Updated with the revised OECD, 5. Transfer Pricing Guidelines, 2022, 6. Executive summaries of BEPS Action Plans, 6. Combining TP law with practice and judicial pronouncements.

The Compendium is updated with the revised OECD Transfer Pricing Guidelines, 2022. Foreword by Mr. Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, OECD and reproduction of the Preface of the OECD TP Guidelines, 2022 and Executive summaries of the BEPS Action Plans 8-10 (2015 Final Reports) on Aligning Transfer Pricing Outcomes with Value Creation and the BEPS Action Plan 13 (2015 Final Report) on Transfer Pricing Documentation and Country-by-Country Reporting, have enhanced the utility of this publication.

## Representation

### Representations 2021-22

Sr. No	Date	Representation	to	Committee Name
1	27th May, 2021	Joint Representation to the Reserve Bank of India on Guidelines for Appointment of Statutory Central Auditors (SCAs)/ Statutory Auditors (SAs) of Commercial Banks (excluding RRBs), UCBS and NBFCs (including HFCs)	Chief General Manager-In-Charge, Department of Supervision, Reserve Bank of India, Central Office, Mumbai	Accounting & Auditing Committee
2	07th June, 2021	Representation on Taxation of slump sale - Sec 50B and Rule 11UAE	The Chairman, Central Board of Direct Taxes, New Delhi	Taxation Committee
3	02nd July, 2021	Representation on Tax Relief to Covid Intermediaries Notification U/S. 56(2)(x) 5th Proviso, Clause XI.	The Chairman, CBDT, Finance Ministry, Government of India. New Delhi	Taxation Committee
4	03rd August, 2021	Rejection of Foreign Tax Credit for Delay/Non-Filing of Form 67	The Chairman, CBDT, Finance Ministry, Government of India. New Delhi	International Taxation Committee
5	05th August, 2021	Suggestions on certain provisions on law and procedure related to the Registrations under the GST Act.	The Hon'ble Finance Minister, Ministry of Finance, North-Block, New Delhi. /GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi/The Chairman Central Board of Indirect Taxes & Customs North Block, Rashtrapati Bhavan Complex, New Delhi/ Member (GST & Tax Policy), Central Board of Indirect Taxes & Customs, North Block,Rashtrapati Bhavan Complex, New Delhi/ Principal Commissioner (GST), Central Board of Indirect Taxes & Customs, North Block, Rashtrapati Bhavan Complex,New Delhi/Commissioner, Maharashtra Goods and Services Tax, Maharashtra	Indirect Taxation Committee





Sr. No	Date	Representation	to	Committee Name
6	11th August, 2021	Problems being faced by the taxpayers on the new portal "E-filing 2.0"	The Hon'ble Union Minister for Finance and Corporate Affairs, Government of India, New Delhi	Taxation Committee
7	09th November, 2021	Joint Representation on Consultation Paper – September, 2021 on Statutory Audit and Auditing Standards for Micro, Small and Medium Companies (MSMCs)	The Chairperson, National Financial Regulatory Authority	Accounting & Auditing Committee
8	26th November, 2021	Request for relief from unintended adverse impact of Rule 11UAE of the Income-tax Rules, 1962 for slump sale transactions	The Chairman, Central Board of Direct Taxes, New Delhi & Joint Secretary, TPL-2 Central Board of Direct Taxes Ministry of Finance New Delhi	Taxation Committee
9	26th November, 2021	A representation in regard to the conditions set out in various orders of registration granted to Charitable institutions in response to applications preferred under section 12A(1) (ac) and the first proviso to section 10(23C) of the Income Tax Act 1961	The Hon'ble Finance Minister Government of India The Chairman, Central Board of Direct Taxes, New Delhi	Taxation Committee
10	03rd December, 2021	Pre-Budget Memorandum 2022-23	The Hon. Union Minister of Finance Ministry of Finance, Government of India, North Block, New Delhi	Taxation Committee
11	08th January, 2022	Extension of various due dates of filing Audit Reports and Income Tax Returns under Income Tax Act, 1961 in the backdrop of technical glitches on the IT portal coupled with Covid-19 third wave	The Hon'ble Union Minister for Finance and Corporate Affairs Government of India, New Delhi	Taxation Committee
12	11th February, 2022	Extension of various due dates for various Transfer Pricing reports and Forms under Income Tax Act, 1961 in the backdrop of technical glitches on the IT Portal	The Hon'ble Union Minister for Finance and Corporate Affairs Government of India, New Delhi	International Taxation Committee

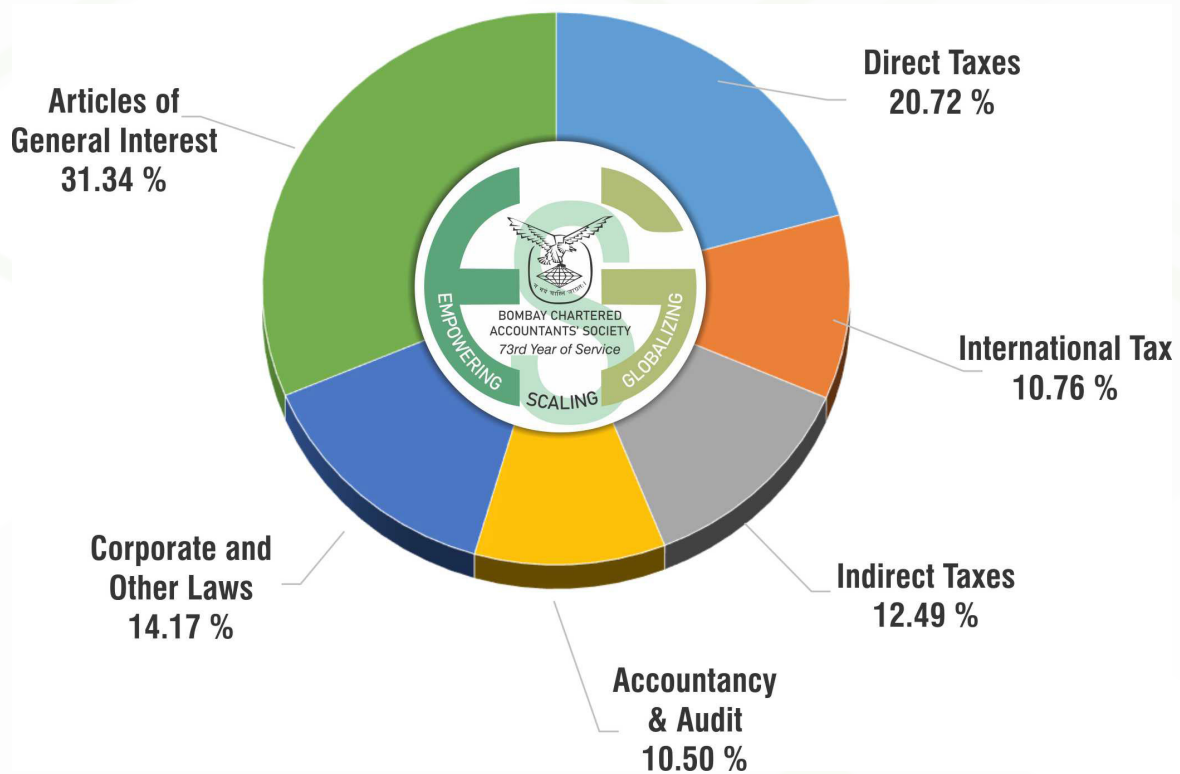
Sr. No	Date	Representation	to	Committee Name
13	21st February, 2022	Post Budget Representation on the Direct Tax Law Provisions of the Finance Bill, 2022	The Chairman Central Board of Direct Taxes	Taxation Committee
14	31st March, 2022	Representation on Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022	Hon'ble Minister of Finance, Government of Maharashtra & Hon'ble Commissioner of State Tax, GST Bhavan, Mumbai	Indirect Taxation Committee

## Thought Mailer Contributors

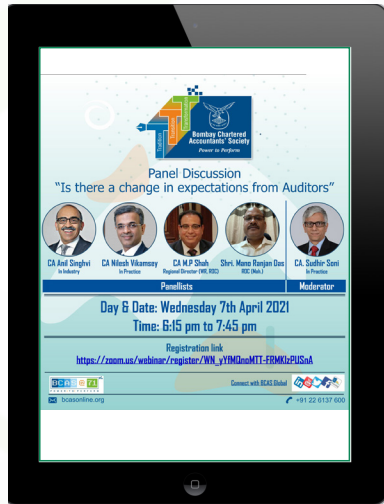
Sr. No.	Vol.	Month	Year	Topic	Contributor
1	11	April	2021	Ethics and Corporate Governance	CA Shilpa Sehgal
2	11	May	2021	Pride in Our Profession	CA Madhukar Hiregange
3	11	June	2021	A Chartered Accountant – A Volunteer?	Dr. CA Cassem Rajabali
4	11	July	2021	Quest For The Purpose Of Life	Mr. Vinesh Antani
5	12	August	2021	Purpose + Money = HappyRich	Mr. Amar Pandit
6	12	September	2021	Vision of Life	Mr. Ashok Kataria
7	12	January	2022	Performance in Adversity	Mr. Deepak Kotak
8	12	February	2022	Celebrating Sindhutai!	Ms. Ruby Thapar
9	12	March	2022	ACUPUNCTURE	Dr. Varun Shanbhag

## Analysis of Articles, Features etc. in BCA Journal

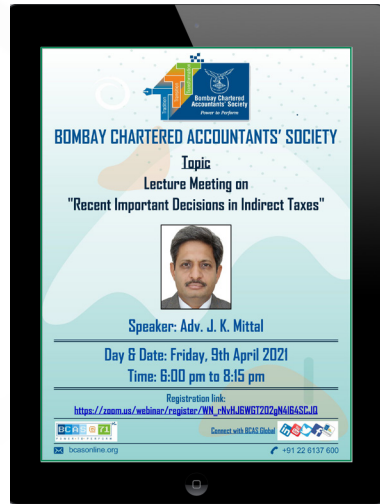
Y E A R 2021							
	<i>Direct Taxes</i>	<i>International Tax</i>	<i>Indirect Taxes</i>	<i>Accountancy &amp; Audit</i>	<i>Corporate and Other Laws</i>	<i>Practice Management &amp; Technology/ Others</i>	<i>Total</i>
Articles	38.1	79.6	6.5	70.4	54.0	41.2	289.8
	2.5%	5.3%	0.4%	4.7%	3.6%	2.8%	19.4%
Features	271.9	81.4	180.4	86.7	158.0	96.2	874.6
	18.2%	5.4%	12.1%	5.8%	10.6%	6.4%	58.5%
Others						331.4	331.4
						22.2%	22.2%
<b>Total</b>	<b>310.0</b>	<b>161.0</b>	<b>186.9</b>	<b>157.1</b>	<b>212.0</b>	<b>468.8</b>	<b>1,495.8</b>
Percentage	20.7%	10.8%	12.5%	10.5%	14.2%	31.3%	100.0%



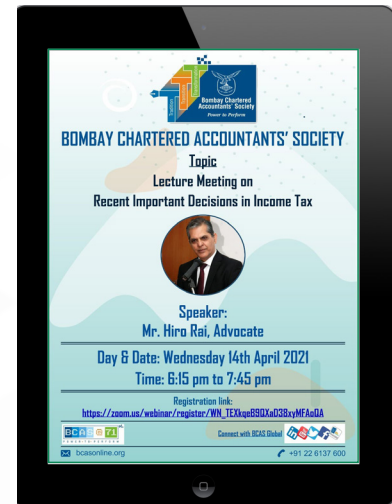
## BCA YouTube Channel Video added during the year April 2021 to March 2022



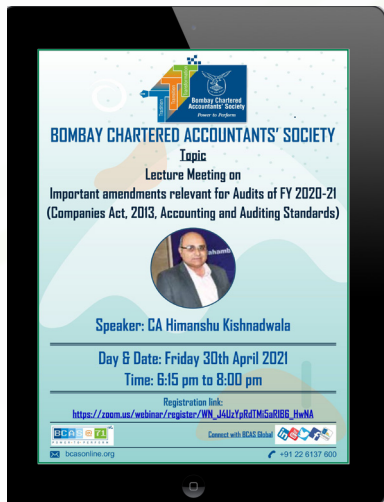
- ◆ Panel Discussion on “Is there a change in expectations from Auditors” — CA Anil Singhvi, CA Nilesh Vikamsey, CA M.P. Shah and Shri. Mano Ranjan Das Moderator: CA Sudhir Soni — **7th April 2021**



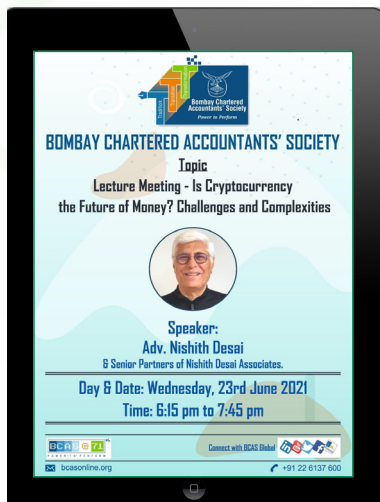
- ◆ Lecture Meeting on “Recent Important Decisions in Indirect Taxes” — Adv. J. K. Mittal — **9th April 2021**



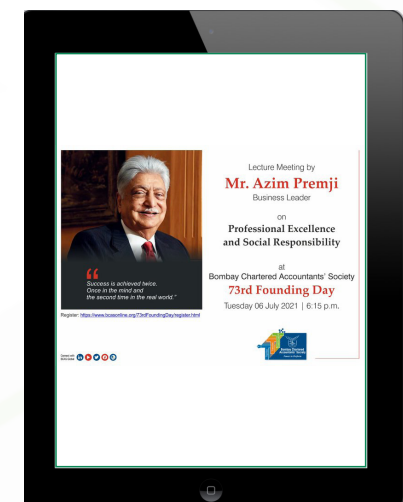
- ◆ Lecture Meeting on Recent Important Decisions in Income Tax — Mr. Hiro Rai, Advocate — **14th April 2021**



- ◆ Lecture Meeting on Important amendments relevant for Audits of FY 2020-21 (Companies Act, 2013, Accounting and Auditing Standards) — CA Himanshu Kishnadwala — **30th April 2021**



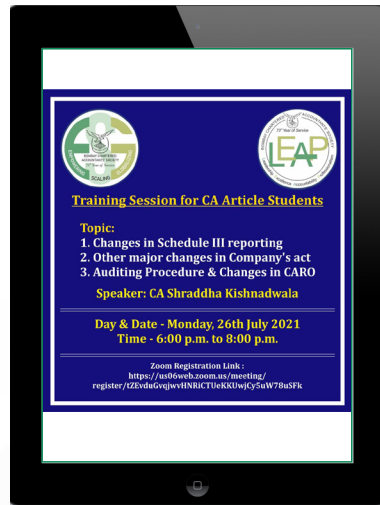
- ◆ Lecture Meeting on - Is Crypto Currency The Future of Money? Challenges and Complexities — Nishith Desai & Senior Partners of Nishith Desai Associates, Moderator - CA Ninad Karpe — **23rd June 2021**



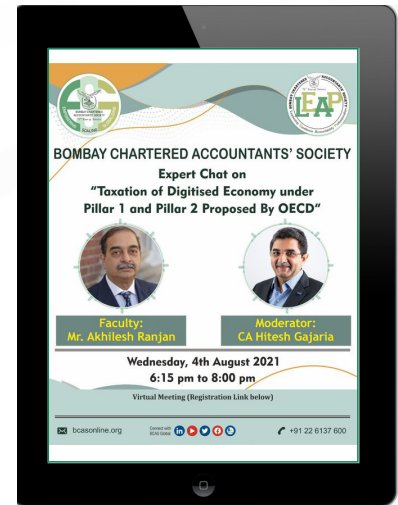
- ◆ BCAS 73rd Founding Day - “Professional Excellence and Social Responsibility” — Mr. Azim Premji — **6th July 2021**



- ◆ Lecture Meeting on Enhancing Audit Quality & Enhanced Report Obligations — CA P R Ramesh — 14th July 2021



- ◆ Training Session for CA Article Students — CA Shraddha Kishnadwala — 26th July 2021



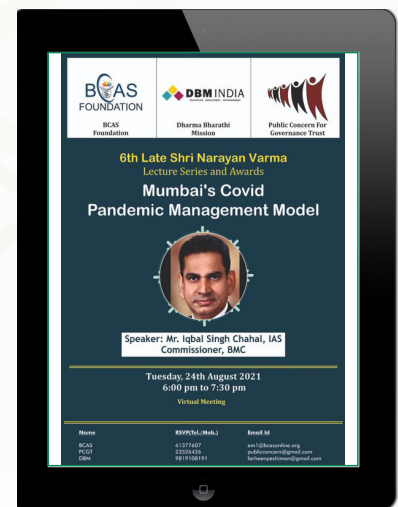
- ◆ BCAS - Expert Chat on "Taxation of Digitised Economy under Pillar 1 and Pillar 2 Proposed By OECD" — Faculty: Mr. Akhilesh Ranjan Moderator: CA Hitesh Gajaria — 4th August 2021



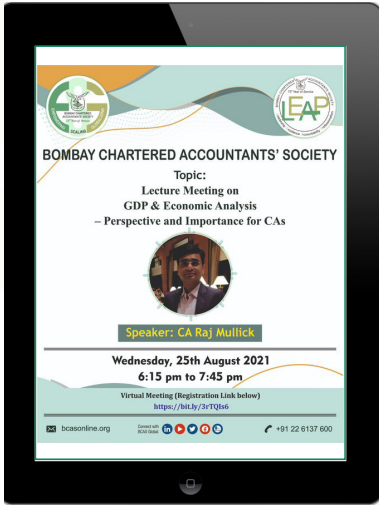
- ◆ Fireside Chat on Global Developments in Taxation of Digitised Economy — Advocate Mukesh Butani and Mr. Pascal-Saint Amans — 14th August 2021



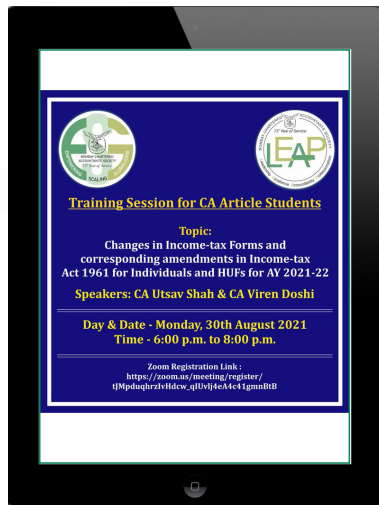
- ◆ Lecture Meeting on Evaluation of Stocks - New Economy vs. Old Economy - Local & Global Investing — Mr. Kushal Thaker — 18th August 2021



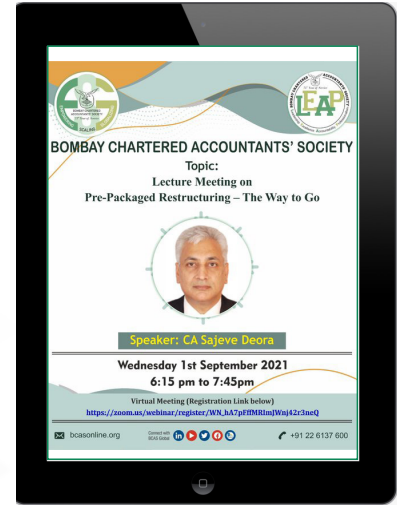
- ◆ 6th Late Shri Narayan Varma Lecture Series and Awards Mumbai's Covid Pandemic Management Model — Mr. Iqbal Singh Chahal, IAS Commissioner BMC — 24th August 2021



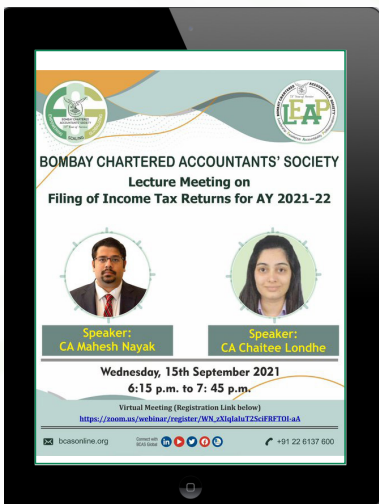
- ◆ Lecture Meeting on GDP & Economic Analysis – Perspective and Importance for CAs — CA Raj Mullick — 25th August 2021



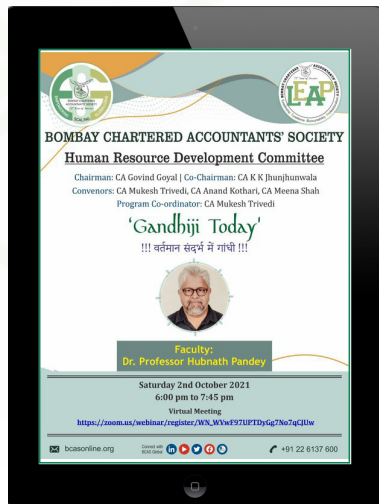
- ◆ Training Session for CA Article Students on “Changes in Income-tax Forms and corresponding amendments in Income-tax Act 1961 for Individuals and HUFs for AY 2021-22” — CA Utsav Shah and CA Viren Doshi. — 30th August 2021



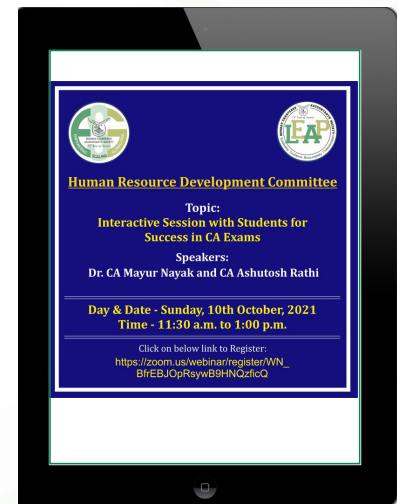
- ◆ Lecture Meeting on Pre-Packaged Restructuring – The Way to Go — CA Sajeve Deora — 1st September 2021



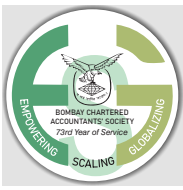
- ◆ Lecture Meeting on Filing of Income Tax Returns for AY 2021-22 — CA Mahesh Nayak and CA Chaittee Londhe — 15th September 2021



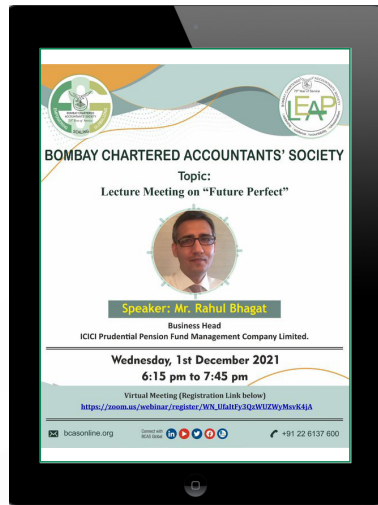
- ◆ Virtual Talk on ‘Gandhiji Today’ ‘वर्तमान संदर्भ में गांधी’ — Dr. Professor Hubnath Pandey — 2nd October 2021



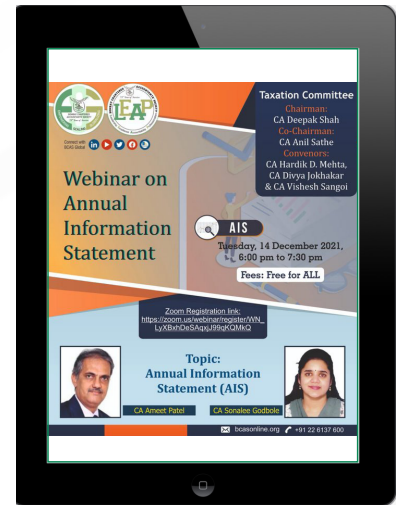
- ◆ Interactive Session with Students for Success in CA Exams — CA Mayur Nayak and CA Ashutosh Rathi — 10th October 2021



- ◆ Bombay Chartered Accountant's Society jointly with IIA Bombay Chapter - Expert Chat on Internal Audit of Indirect Taxation — Faculty - CA Sunil Gabhawalla, Moderator - CA Ashutosh Pednekar — 12th November 2021



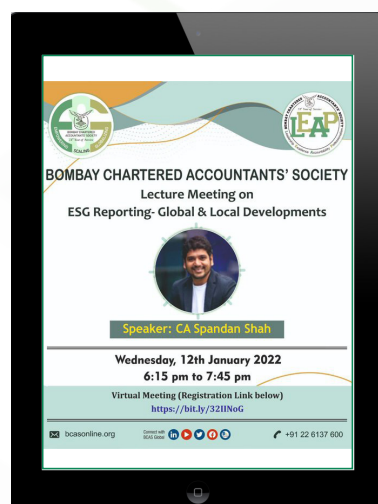
- ◆ Lecture Meeting on "Future Perfect" — Mr. Rahul Bhagat, (Business Head, ICICI Prudential Pension Fund Management Company Limited.) — 1st December 2021



- ◆ Webinar on Annual Information Statement (AIS) — CA Ameet Patel and CA Sonalee Godbole — 14th Dec 2021



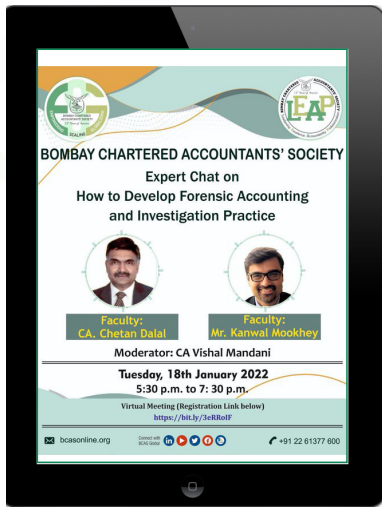
- ◆ Fire Side Chat on Crypto Currencies & their challenge to Rupee & all FIAT currencies — Mr. Rajnish Kumar & Ms. Shikha Mehra In Fire Side Chat with CA Siddharth Banwat — 15th December 2021



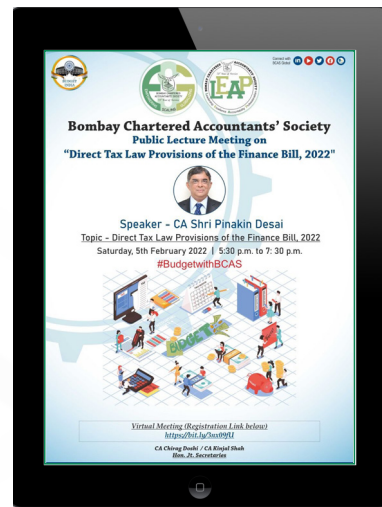
- ◆ Lecture Meeting on ESG Reporting - Global and Local Developments — CA Spandan Shah — 12th January 2022



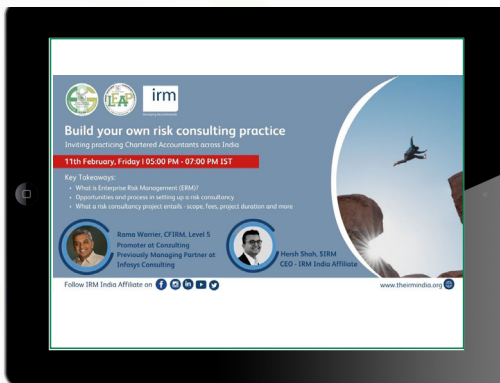
- ◆ "Bombay Chartered Accountants' Society in association with IMC Chamber of Commerce & Industry and Chamber of Tax Consultant Panel Discussion - Nuances of and Interplay between The Anti - Money Laundering Law, New Benami Law and Black Money Act" — Shri Rabi Narayan Dash (Ex-CCIT & Ex-Chairman Tribunal of PMLA & Benami Law); Shri Ashwani Taneja (Advocate & Ex-Tribunal Member); and Shri Amit Khemka (Advocate, Supreme Court of India) — 13th January 2022



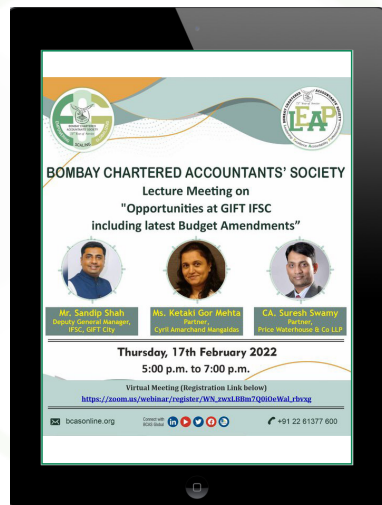
- ◆ Expert Chat on “How To Develop Forensic Accounting & Investigation Practice — Faculty: CA Chetan Dalal and Mr. Kanwal Mookhey Moderator: CA Vishal Mandani — 18th January 2022



- ◆ Public Lecture Meeting on “Direct Tax Laws of the Finance Act Bill 2022” — CA Shri Pinakin Desai. — 5th February 2022



- ◆ “Bombay Chartered Accountants’ Society & IRM India Affiliate - Build your own risk consulting practice with the global Enterprise Risk Management examinations Inviting Practicing Chartered Accountant’s across India” — Mr. Rama Warriar, CFIRM, Level 5 & Mr. Hersh Shah, SIRM — 11th February 2022

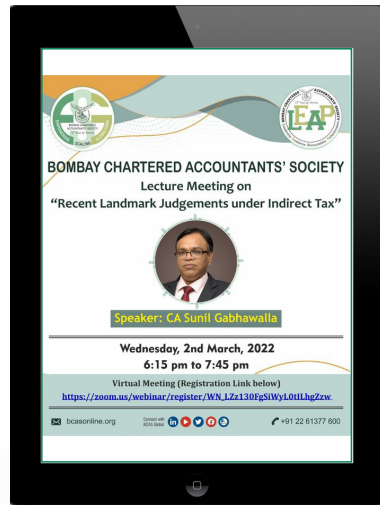


- ◆ Lecture Meeting on “Opportunities at GIFT IFSC including latest budget amendments” — Mr. Sandip Shah - Deputy General Manager, IFSC, GIFT City Ms. Ketaki Gor Mehta - Partner, Cyril Amarchand Mangaldas Mr. Suresh Swamy, Partner, Price Waterhouse & Co LLP — 17th February 2022





- Panel Discussion on Budget 2022 - The Economy, Taxation & the Capital Markets Panellists / Moderator: Mr. Soumya Kanti Ghosh - Group Chief Economic Advisor, State Bank of India, CA Shariq Contractor - Past President BCAS, Mr. Deven Choksey - Promoter of K R Choksey Group & the Managing Director of K R Choksey Holdings Pvt Ltd, Moderator: Sonal Bhutra - Anchor and Senior Research Analyst CNBC TV18 — **22nd February 2022**



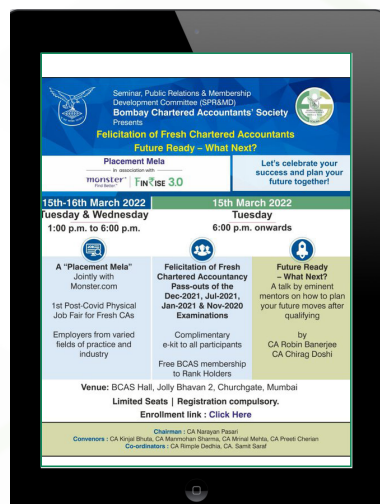
- Lecture Meeting on "Recent Landmark Judgements under Indirect Tax — CA Sunil Gabhawalla — **2nd March 2022**



- Talk by Honorable CBDT Chairman – Shri. J B Mohapatra "Direction of Tax Policy in India" — Shri. J B Mohapatra — **9th March 2022**



- Interactive Session with Students for Success in CA Exams — CA Divya Jokhakar and CA Vishal — **12th March 2022**



- Felicitation of Fresh Chartered Accountants : Future Ready - What Next? — CA Robin Banerjee and CA Chirag Doshi — **15th March 2022**

## BCAS in News April 2021 to March 2022

# Don't tax funds stars get for Covid relief: CAs to CBDT

TIMES NEWS NETWORK

**Mumbai:** The Bombay Chartered Accountants' Society (BCAS) has said that celebrities and other individuals who have raised donations from friends and relatives to help migrant workers, Covid patients and their families should not be taxed on such funds. These funds were received by them as trustees for the benefit of others, the BCAS has pointed out in its letter to the chairman of

the Central Board of Direct Taxes (CBDT).  
BCAS has referred to the press note issued by the CBDT on June 25. This note provided income tax (I-T) exemption in respect of funds received by a taxpayer from an employer or others for treatment of Covid.  
The funds are clearly received by these individuals

**CITE JUNE 25 PRESS NOTE**

with an “overriding diversion of title to the funds in favour of beneficiaries”, BCAS has said. Technically, the funds received by them are not taxable as they have received the funds in the capacity of trustees for the benefit of others.  
Trustees are liable to tax in the like manner and to the same extent as beneficiaries. Since beneficiaries have been exempted under the press note, trustees would also get exempted, it explains.

### ‘Going forward tax professionals to explore more opportunities driven by technology’

*CA ABHAY MEHTA has nearly three decades of experience in audit and assurance, company law and business advisory services. Recently, he was elected as the president of Bombay Chartered Accountants' Society (BCAS) for the year 2021-22. Mehta has been a member of various forums and special groups of ICAI that advised policymakers as well. In an interview with FPJ's Jescilia Karayamparambil, Mehta shares his vision for BCAS, the largest body of Chartered Accountants (CAs) in India and his view on taxation.*

**Edited excerpts:**

**+ What is your vision for BCAS?**  
We have worked out a theme around which BCAS will serve its members. The theme is ESG (Empowering, Scaling and Globalising). For the empowerment of our members, we are trying to create a platform for networking of the members associated with BCAS all over India. We want to ensure that CAs are not merely viewed as tax advisors, but are viewed as business advisors. Accordingly, we will work out webinars and workshops, which will enable our members to know about ancillary laws and not just taxation law.  
In the scaling aspect, we are looking at tie-ups with local CA chapters in cities and other states. This will allow us to advocate the policies which will be important for the industries at large.  
To achieve the globalising aspect, we will use our resources to hunt international speakers. Due to the ongoing pandemic and as most of the activities have online, getting international speakers will not be difficult. These sessions will help our members gain more knowledge and also our members can share their expertise.

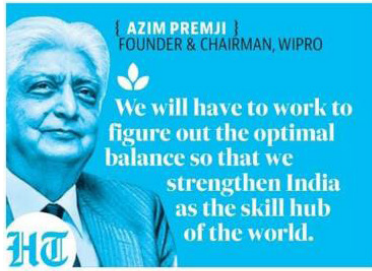
**+ There has been a growing focus on ESG (Environmental, Social, and Governance). How do you see businesses becoming more aware of ESG?**  
Now worldwide, 50-60 per cent of the funds are looking at ESG companies to invest in. Thus, there is a lot of awareness around it among businesses. In addition, the Indian government has come up with sustainable development goals. So, those have to be gradually adhered to.  
Meanwhile, SEBI introduced Business Responsibility and Sustainability Report



(BRSR) which the top 1,000 listed companies will have to comply with. Such reporting will create more awareness.  
Awareness level is gradually building up. Everyone is aware of the ESGs and CSRs. But how to guide businesses is still a new and upcoming area that will flourish in future (for CA professionals). The role of CAs can be very critical in that. That is what we (BCAS) understand and that is how we build our programmes also.

**+ What are the concerns of businesses and CA professionals on the taxation front?**  
On the new website front, the professionals have already shared the suggestion on the teething issue.  
In the case of taxation, there are a few onerous issues that need to be addressed too, especially TDS (Tax deduction at source) and TCS (Tax collected at source). Those issues are becoming onerous for businesses and taxation professionals to comply with. We have presented our suggestions and are seeking relaxation here.

**+ How do you think the pandemic impacted society, especially tax professionals?**  
Everyone is aware of the suffering COVID had on mankind - that is the negative side of the pandemic. The other side of the pandemic has been technology.  
On the technological front, the way businesses have risen to occasion will change the way business will be performed in the future. Similarly, our professionals have also risen to the occasion and have been able to deliver through remote working. There are opportunities that will be explored going forward by professionals as well. Technology will improve the quality of deliverables too.



Iran's exports no longer appears imminent. Opec+ led by Saudi Arabia linking output hike to extending Opec+ deal up to December 2022, without any revision in production baselines demanded by the United Arab Emirates (UAE) has led to a stalemate. The International Energy Agency (IEA) estimates global oil demand to recover to a pre-Covid level of 100.6 million barrels per day only in the fourth quarter of the 2022 calendar year, while Opec+ proposal is to unwind production cuts fully by September 2022.



Mumbai: Wipro founder-chairman Azim Premji believes the Indian IT industry revenues will grow in double digits in the current financial year. Throughout the pandemic, which saw lockdown measures to curtail the spread of the virus, the information technology industry has kept the world running and has also adapted to the changes, Premji said, speaking at an event of the Bombay Chartered Accountants' Society on Tuesday evening.

As per Nasscom, the IT industry revenues stood at USD 194 billion in FY21. The lobby group has ceased giving estimates of the topline growth a few years ago.

Companies will start reporting financial results for the first quarter from Thursday.



## 'IT industry revenues will see double-digit growth in FY22'

**Press Trust of India**  
feedback@livemint.com  
**MUMBAI:** Wipro founder-chairman Azim Premji believes the Indian information technology (IT) industry revenues will grow in double digits in the current financial year.

Throughout the pandemic, which saw lockdown measures to curtail the spread of the virus, the information technology industry has kept the world running and has also adapted to the changes, Premji said, speaking at an event of the Bombay Chartered Accountants' Society on Tuesday evening.

As per Nasscom, the IT industry revenues stood at \$194 billion in FY21. The lobby group has ceased giving estimates of the topline growth a few years ago.

Companies will start reporting financial results for the first quarter from Thursday.

"This financial year (FY22), I'd not be surprised if the industry grows in very decent double digits," Premji said, noting that despite the pandemic, the industry grew 2-3% and added 1.58 lakh new jobs on a net basis in FY21.

He said within weeks of the onset of the pandemic, the IT industry shifted to working from home and over 90% of the

**PREMI SAID AFTER THE PANDEMIC, THE INDUSTRY MOVED TO WFH AND OVER 90% OF THE STAFF CONTINUES TO DELIVER PROJECTS REMOTELY**

staff continues to deliver on projects remotely even now.

The 'hybrid model', where people work partially from home or from offices, presents a huge competitive advantage, Premji said, speaking about the model which is being spoken of as the future of work.

He said the hybrid model is very inclusive, with advantages like ensuring better participation from all parts of the country and also giving women the flexibility to continue with their careers.

"We will have to work together to figure out the optimal balance and optimal approach so that we strengthen India as the skill hub of the world," he said.

Premji said the IT industry is well positioned to drive the next phase of India's growth, and will contribute significantly in achieving the ambition of a \$5 trillion economy.



BCAS Past President CA Gautam Nayak in an interview with ET Now

ET Now Swadesh at BCAS discussing Pre-Budget Tax aspects





## INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF  
**BOMBAY CHARTERED ACCOUNTANTS' SOCIETY.**

### **Report on the Financial Statements Opinion**

#### **Opinion**

We have audited the accompanying financial statements of BOMBAY CHARTERED ACCOUNTANTS' SOCIETY, ('the Society'), which comprise the Balance Sheet as at March 31, 2022, the Income and Expenditure Account for the year then ended including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2022 and its Deficit for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Society's Managing Committee is responsible for the preparation of financial statements in accordance with the Maharashtra Public Trusts Act 1950, the Maharashtra Public Trust Rules, 1951 including the Accounting Standards issued by Institute of Chartered Accountants of India and for such internal control as Management determines is necessary to enable

the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Society's Managing Committee is responsible for overseeing the entity's financial reporting process.

#### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) Obtain an understanding of internal control relevant to the audit in order



to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our

auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For M P Chitale & Co**  
*Chartered Accountants*  
**ICAI FRN: 101851W**

**CA Ashutosh Pednekar**  
*Partner*  
**ICAI M No. 041037**  
**UDIN: 22041037AKOXXC3953**

Place: Mumbai  
Date: June 08, 2022



## Balance Sheet As at 31<sup>st</sup> March 2022

Regn. No. : PT/F-2451 (BOM.)

FUNDS AND LIABILITIES	Sch. No.	As at 31-03-2022	As at 31-03-2021
		₹	₹
<b>TRUST FUND OR CORPUS</b>			
Balance as per last Balance Sheet		7,94,95,980	7,53,76,869
Add : Life Membership Fees received		21,75,000	15,00,000
Entrance Fees		1,57,000	1,08,000
Corpus Donation		1,00,000	25,11,111
		8,19,27,980	7,94,95,980
<b>EARMARKED &amp; OTHER FUNDS</b>	I	3,82,37,544	3,74,86,451
<b>LIABILITIES AND PROVISIONS</b>			
Deposits and Other Liabilities	IIA	30,38,926	40,05,577
Advances Received	IIB	1,51,84,034	75,68,999
		1,82,22,960	1,15,74,576
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>			
Balance as per last Balance Sheet		1,37,00,165	1,22,75,644
Add/(Less) : Surplus/(Deficit) as per Income & Expenditure A/c		(8,47,122)	14,24,521
		1,28,53,043	1,37,00,165
<b>TOTAL</b>		<b>15,12,41,527</b>	<b>14,22,57,172</b>

Schedule IX - Significant accounting policies form integral part of the Financial Statements.

As per our report of even date  
**For M. P. Chitale & Co. (Regd.)**  
Chartered Accountants  
Firm Regn. No. 102462-W

**CA Ashutosh Pednekar**  
Partner  
ICAI M No. 041037

Place : Mumbai  
Dated : 8<sup>th</sup> June 2022



## Balance Sheet As at 31<sup>st</sup> March 2022

Regn. No. : PT/F-2451 (BOM.)

PROPERTY AND ASSETS	Sch. No.		As at 31-03-2022	As at 31-03-2021
		₹	₹	₹
<b>FIXED ASSETS (NET)</b>	III			
Immovable Properties		61,50,530		68,33,923
Other Fixed Assets		53,60,408		48,60,670
			1,15,10,938	1,16,94,593
INVESTMENTS	IV		11,47,36,111	10,82,36,111
CLOSING STOCK	V		15,54,779	26,96,877
ADVANCES & DEPOSITS	VI		49,45,076	39,90,249
ACCRUED INTEREST ON INVESTMENTS			24,48,617	19,44,553
CASH & BANK BALANCES	VII		1,60,46,006	1,36,94,789
<b>TOTAL</b>			<b>15,12,41,527</b>	<b>14,22,57,172</b>

For Bombay Chartered Accountants' Society

**CA Abhay Mehta**  
President

**CA Mihir Sheth**  
Vice President

**CA Anand Bathiya**  
Hon. Treasurer

**CA Chirag Doshi**  
Hon. Joint Secretary

**CA Kinjal Shah**  
Hon. Joint Secretary

Place: Mumbai  
Dated : 8<sup>th</sup> June 2022



## Income and Expenditure Account for the Period ended on 31<sup>st</sup> March 2022

Regn. No. : PT/F-2451 (BOM.)

Expenditure	Sch. No.	F. Y. 31-03-2022	F. Y. 31-03-2021
		₹	₹
<b>EXPENDITURE IN RESPECT OF PROPERTY</b>			
Society Maintenance Expenses		2,37,081	2,33,470
Insurance		24,622	22,921
Depreciation	III	6,83,392	7,59,325
		9,45,095	10,15,716
<b>ESTABLISHMENT EXPENSES</b>			
Personnel Expenses		1,05,02,892	90,45,622
Professional & Consultancy fees		6,93,490	5,17,967
Printing & Stationery		3,33,531	3,27,182
Bank Charges		5,29,319	5,79,121
Miscellaneous Expenses		10,90,374	12,84,884
Repairs & Maintenance		7,86,477	10,56,322
Communication Cost		26,53,346	18,70,106
Rent. Rates and Taxes		40,03,450	35,14,732
		2,05,92,879	1,81,95,936
<b>EXPENDITURE ON THE OBJECTS OF THE TRUST :</b>			
Educational :			
Journal & Other Publications	VIII A	80,59,083	1,01,68,436
Refresher Courses & Seminars	VIII B	62,15,908	34,15,923
		1,42,74,991	1,35,84,359
DEPRECIATION ON MOVABLE PROPERTY	III	10,05,224	9,66,444
<b>TRANSFER TO FUNDS</b>			
Transferred to Technology Initiative Fund		—	35,00,000
Surplus Transferred to Balance Sheet		—	14,24,521
<b>Total</b>		<b>3,68,18,189</b>	<b>3,86,86,976</b>

As per our report of even date  
**For M. P. Chitale & Co. (Regd.)**  
Chartered Accountants  
Firm Regn. No. 102462-W

**CA Ashutosh Pednekar**  
Partner  
ICAI M No. 041037

Place : Mumbai  
Dated : 8<sup>th</sup> June 2022





## Income and Expenditure Account for the Period ended on 31<sup>st</sup> March 2022

Regn. No. : PT/F-2451 (BOM.)

Income	Sch. No.		F. Y. 31-03-2022	F. Y. 31-03-2021
		₹	₹	₹
SUBSCRIPTION			80,92,853	85,08,881
INCOME FROM EARMARKED INVESTMENTS	I	7,26,676		7,35,141
Less : Transferred to Respective Funds		7,26,676		7,35,141
<b>INCOME FROM OTHER INVESTMENTS</b>				
Interest from Banks/Financial Institutions		65,07,975		65,25,209
Interest on Securities		17,97,379		18,00,000
Interest on IT Refund		16,799		17,654
			83,22,153	83,42,863
<b>INCOME FROM EDUCATIONAL ACTIVITIES</b>				
Journal & Other Publications	VIIIA	92,30,355		1,09,16,203
Refresher Courses & Seminars	VIIIB	97,76,600		1,09,10,129
Other Income		5,49,106		8,900
			1,95,56,061	2,18,35,232
Deficit Transferred to Balance Sheet			8,47,122	—
<b>Total</b>			<b>3,68,18,189</b>	<b>3,86,86,976</b>

For Bombay Chartered Accountants' Society

CA Abhay Mehta  
President

CA Mihir Sheth  
Vice President

CA Anand Bathiya  
Hon. Treasurer

CA Chirag Doshi  
Hon. Joint Secretary

CA Kinjal Shah  
Hon. Joint Secretary

Place : Mumbai

Dated : 8<sup>th</sup> June 2022

## Schedule I

Earmarked & Other Funds	Purposes of the Funds	Balance as on 1-4-2021	Received/ Transferred during the year	Transferred from I & E Account	Total	Utilised/ Transferred during the year	Balance as on 31-3-2022
		₹	₹	₹	₹	₹	₹
<b>A] EARMARKED FUNDS :-</b>							
Amita Memorial Leadership Development Fund	Leadership Training activity for young C.As	1,00,000	—	—	1,00,000	—	1,00,000
Chandanben Maganlal Bhatt Elocution Fund	Elocution Competition	2,28,008	—	—	2,28,008	—	2,28,008
Guru Smruti Sanshodhan Nidhi	Research Activity	3,00,000	—	—	3,00,000	—	3,00,000
Jal Erach Dastur Students' Annual Day	Students Activities	42,00,000	—	—	42,00,000	—	42,00,000
Jal Erach Dastur Prize Fund	Best Article/Feature in Journal	1,25,000	—	—	1,25,000	—	1,25,000
Lavino Kapur Cottons Research Fund	Research Activity	8,00,000	—	—	8,00,000	—	8,00,000
Lavino Kapur Cottons Students Education Fund	Students Activities	3,50,000	—	—	3,50,000	—	3,50,000
Pragnya Girish Sharedalal Foundation Publication Fund	Union Budget publication	16,50,000	—	—	16,50,000	—	16,50,000
Students Education Fund	Students Activities	4,67,004	—	—	4,67,004	—	4,67,004
Shailesh Kapadia Memorial Publication Fund	Publication	10,12,754	—	—	10,12,754	—	10,12,754
S. V. Ghatalia Foundation Fund	Prize Money Best Audit Article in BCAJ	—	2,00,000	—	2,00,000	—	2,00,000
<b>A</b>		<b>92,32,766</b>	<b>2,00,000</b>	<b>—</b>	<b>94,32,766</b>	<b>—</b>	<b>94,32,766</b>
		(92,32,766)	-	(-)	(92,32,766)	(-)	(92,32,766)
<b>B] ACTIVITY FUNDS :-</b>							
Amita Memorial Leadership Development Fund	Leadership Training activity for young C.As	32,811	—	8,000	40,811	—	40,811
Chandanben Maganlal Bhatt Elocution Fund	Elocution Competition	18,241	—	18,241	36,482	—	36,482
Guru Smruti Sanshodhan Nidhi	Research Activity	10,95,123	—	24,000	11,19,123	—	11,19,123
Jal Erach Dastur Students' Annual Day	Students Activities	1,88,125	—	3,28,555	5,16,680	—	5,16,680
Jal Erach Dastur Prize Fund	Best Article in Journal	30,096	—	10,000	40,096	—	40,096
Lavino Kapur Cottons Research Fund	Research Activity	9,85,478	—	64,000	10,49,478	—	10,49,478
Lavino Kapur Cottons Students Education Fund	Students Activities	28,000	—	28,000	—	—	56,000
Pragnya Girish Sharedalal Foundation Publication Fund	Union Budget publication	—	—	1,27,500	1,27,500	1,27,500	—
Research & Accounting Publication Fund	Publication	2,03,018	—	—	2,03,018	—	2,03,018
Shailesh Kapadia Memorial Publication Fund	Publication	40,849	—	81,020	1,21,869	48,084	73,785
Students Education Fund	Students Activities	37,360	—	37,360	74,720	—	74,720
Late Pradeep Shah Memorial Fund	Development of Human Potential	6,84,973	—	—	6,84,973	—	6,84,973
<b>B</b>		<b>33,44,074</b>	<b>—</b>	<b>7,26,676</b>	<b>40,70,750</b>	<b>1,75,584</b>	<b>38,95,166</b>
		(29,32,234)	—	(7,35,141)	(36,67,375)	(3,23,303)	(33,44,073)
<b>C] OTHER EARMARKED FUND:—</b>							
1) Building, Furniture & Equipment Fund		1,22,88,282	—	—	1,22,88,282	—	1,22,88,282
2) Technology Initiative Fund		35,00,000	—	—	35,00,000	11,84,081	23,15,919
<b>C</b>		<b>1,57,88,282</b>	<b>—</b>	<b>—</b>	<b>1,57,88,282</b>	<b>11,84,081</b>	<b>1,46,04,201</b>
		(1,22,88,282)	—	(35,00,000)	(1,57,88,282)	—	(1,57,88,282)
<b>D] UTILISED FUNDS :—</b>							
Building, Furniture & Equipment Fund		81,24,255	—	—	81,24,255	—	81,24,255
Technology Initiative Fund		9,97,075	11,84,081	—	21,81,156	—	21,81,156
Utilised Funds	<b>D</b>	<b>91,21,330</b>	<b>11,84,081</b>	<b>—</b>	<b>1,03,05,411</b>	<b>—</b>	<b>1,03,05,411</b>
		(91,21,330)	(-)	(-)	(91,21,330)	(-)	(91,21,330)
<b>TOTAL (A TO D)</b>		<b>3,74,86,452</b>	<b>13,84,081</b>	<b>7,26,676</b>	<b>2,92,91,797</b>	<b>13,59,665</b>	<b>3,82,37,544</b>
		(3,36,00,877)	—	(7,35,141)	(2,51,88,423)	(3,23,303)	(3,74,86,451)

Notes: Figures in brackets pertain to previous year.



## Schedule IIA

Deposits and Other Liabilities	As At 31.03.2022	As At 31.03.2021
	₹	₹
Deposits	30,000	20,000
Trade Payables	20,20,292	5,28,528
Expense Accruals	4,12,569	6,28,701
Statutory Liabilities	5,76,065	6,02,608
<b>Total</b>	<b>30,38,926</b>	<b>17,79,837</b>

## Schedule IIB

Advance	As At 31.03.2022	As At 31.03.2021
	₹	₹
Advances	79,04,383	22,25,740
Membership Subscription	41,37,730	46,55,299
Journal Subscription	31,41,921	29,13,700
<b>Total</b>	<b>1,51,84,034</b>	<b>97,94,739</b>

## Statement of Fixed Assets and Depreciation Schedule III

Fixed Assets	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK				
		As at 01.04.2021	Addition up to 30.09.2021	Addition on & After 01.10.2021	Deduction during the year	As at 31.03.2022	As at 01.04.2021	Accumulated Depreciation on deduction	For the Year	Up to 31.03.2022	As at 31.03.2022	As at 31.03.2021
	(%)	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
<b>IMMOVABLE PROPERTIES</b>												
<b>Office Premises</b>												
Jolly Bhavan (See note below)	10	3,35,29,579	—	—	—	3,35,29,579	2,66,95,657	—	6,83,392	2,73,79,049	61,50,530	68,33,923
<b>Total : A</b>		<b>3,35,29,579</b>				<b>3,35,29,579</b>	<b>2,66,95,657</b>	<b>-</b>	<b>6,83,392</b>	<b>2,73,79,049</b>	<b>61,50,530</b>	<b>68,33,923</b>
<b>OTHER FIXED ASSETS</b>												
Office Equipments	15	34,20,860	—	10,99,106	—	45,19,966	24,10,766	—	2,33,945	26,44,711	18,75,255	10,10,096
Furniture & Fixtures	10	69,74,411	—	84,975	—	70,59,386	39,47,922	—	3,06,899	42,54,821	28,04,565	30,26,487
E-Learning LMS Software	40	11,37,169	—	—	—	11,37,169	11,37,134	—	35	11,37,169	—	35
Computer & Other Software	40	75,83,024	3,22,746	—	—	79,05,771	67,71,457	—	4,53,726	72,25,182	6,80,588	8,11,568
Library Books	40	11,17,559	—	—	—	11,17,559	11,06,940	—	10,619	11,17,559	—	10,619
<b>SHARE IN JOINTLY OWNED ASSETS OF BANDRA LIBRARY</b>												
Furniture & Fixtures	10	25,129	—	—	25,129	—	23,439	23,439	—	—	—	1,690
Library Books	40	40,258	—	—	40,258	—	40,112	40,112	—	—	—	146
Office Equipments	15	2,549	—	—	2,549	—	2,521	2,521	—	—	—	28
<b>Total : B</b>		<b>2,03,00,959</b>	<b>3,22,746</b>	<b>11,84,081</b>	<b>67,936</b>	<b>2,17,39,851</b>	<b>1,54,40,291</b>	<b>66,072</b>	<b>10,05,224</b>	<b>1,63,79,442</b>	<b>53,60,408</b>	<b>48,60,669</b>
<b>Total (A + B)</b>		<b>5,38,30,538</b>	<b>3,22,746</b>	<b>11,84,081</b>	<b>67,936</b>	<b>5,52,69,430</b>	<b>4,21,35,948</b>	<b>66,072</b>	<b>16,88,616</b>	<b>4,37,58,491</b>	<b>1,15,10,938</b>	<b>1,16,94,592</b>
Previous Year		(5,29,53,948)	(5,80,645)	(2,95,945)	—	(5,38,30,538)	(4,04,10,174)	—	(17,25,769)	(4,21,35,943)	(1,16,94,593)	(1,25,43,774)

**Note:** Office Premises includes Rs 250/- being cost of 5 shares of Rs 50/- each fully paid in the Jolly Bhavan No.2 Commercial Premises Co-operative. Society Ltd.



## Schedule IV

Investments : (Long Term - at Cost)	As At 31.03.2022	As At 31.03.2021
	₹	₹
<b>A] EARMARKED INVESTMENTS :</b>		
1. Government of India 8% Savings Bonds	55,32,766	55,00,000
2. Fixed Deposits with HDFC Ltd.	37,00,000	37,00,000
<b>A</b>	<b>92,32,766</b>	<b>92,00,000</b>
<b>B] OTHER INVESTMENTS :</b>		
1. Government of India 8% Savings Bonds	2,24,67,234	2,25,00,000
<b>B</b>	<b>2,24,67,234</b>	<b>2,25,00,000</b>
<b>C] INVESTMENTS WITH FINANCIAL INSTITUTION :</b>		
1. Fixed Deposits with HDFC Ltd.	8,30,36,111	7,65,36,111
<b>C</b>	<b>8,30,36,111</b>	<b>7,65,36,111</b>
<b>TOTAL (A+B+C)</b>	<b>11,47,36,111</b>	<b>10,82,36,111</b>

## Schedule V

Closing Stock	As At 31.03.2022	As At 31.03.2021
	₹	₹
Events Stationery	5,214	44,962
Mementos	37,699	80,590
Publications	15,11,866	25,71,325
<b>TOTAL</b>	<b>15,54,779</b>	<b>26,96,877</b>

## Schedule VI

Advances & Deposits (Assets)	As At 31.03.2022	As At 31.03.2021
	₹	₹
Advances	13,66,011	5,94,514
Prepaid Expenses	7,96,863	5,73,870
Deposits	14,87,418	14,87,418
Tax Deducted At Source	6,74,287	6,30,267
Other Receivables	6,20,497	7,04,179
<b>TOTAL</b>	<b>49,45,076</b>	<b>39,90,248</b>

## Schedule VII

Cash And Bank Balances	As At	As At
	31.03.2022	31.03.2021
	₹	₹
Cash and Cheques in hand	—	4,770
Savings Accounts	29,12,082	37,53,028
Fixed Deposits with Banks	1,31,33,924	99,36,991
<b>TOTAL</b>	<b>1,60,46,006</b>	<b>1,36,94,789</b>

## Schedule VIIIA

Journal, Publications & Referencer	Income		Expenditure		Net	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021	31.03.2022	31.03.2021
	₹	₹	₹	₹	₹	₹
Journal, Subscriptions & Advertisements	44,15,033	47,30,100	46,62,987	53,21,940	(2,47,954)	(5,91,840)
Publications	25,08,290	38,95,659	18,19,776	32,00,814	6,88,514	6,94,846
Referencer	23,07,032	22,90,443	15,76,320	16,45,683	7,30,713	6,44,761
<b>TOTAL</b>	<b>92,30,355</b>	<b>1,09,16,202</b>	<b>80,59,083</b>	<b>1,01,68,437</b>	<b>11,71,273</b>	<b>7,47,767</b>

## Schedule VIIIB

Meetings, Workshop, Courses, Seminars, RRC/ Conferences, Study Circles/ Groups & Students Programs	Income		Expenditure		Net	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021	31.03.2022	31.03.2021
	₹	₹	₹	₹	₹	₹
Meetings, Study Circle, Seminars & Workshops & Other Programs	54,83,085	74,77,920	23,30,421	19,77,285	31,52,664	55,00,634
Residential Refresher Courses & Conferences	42,93,515	34,32,209	38,85,417	14,38,637	4,08,098	19,93,571
Students' Programmes	—	—	70	—	(70)	—
<b>TOTAL</b>	<b>97,76,600</b>	<b>1,09,10,129</b>	<b>62,15,908</b>	<b>34,15,922</b>	<b>35,60,692</b>	<b>74,94,205</b>



## Schedule IX

### 1. Overview and Significant Accounting Policies:

#### 1.1 Overview of the Society

BOMBAY CHARTERED ACCOUNTANTS' SOCIETY ('Society' or 'BCAS') is a Society registered under the Society Registration Act, 1860 and as a Public Charitable Trust under Maharashtra Public Trust Act, 1950. It was formed on 6th July, 1949 and holds the following registrations:

- The Societies Registration Act, 1860
- Maharashtra Public Trust Act vide REGN. NO.: PT/F-2451 (BOM.)
- Section 12AB and Section 80G of the Income Tax Act vide No. INS./3695.

The principal activity of the Society is to promote education on subjects of professional interest among Chartered Accountants including training to better equip them towards discharging their obligations and performing their professional duties diligently. The Society has members from all over the country and abroad.

#### 1.2 Significant Accounting Policies

##### (i) *Basis of preparation of financial statements*

The Balance Sheet and Income and Expenditure Account are prepared to comply with generally accepted accounting principles in India to the extent applicable to the Society. These financial statements are prepared under the historical cost convention on an accrual basis in accordance with the significant accounting policies as described below.

The financial statements are presented in Indian rupees rounded off to the nearest rupee.

##### (ii) *Use of estimates*

The financial statements are prepared in conformity with the significant accounting policies which requires that the management of the Society make estimates and assumptions that affect the reported amounts of income and expenditure of the reporting period and reported amounts of assets and liabilities as on the reporting date. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

##### (iii) *Fixed Assets*

Fixed assets are stated at cost of acquisition, less accumulated depreciation. The cost of fixed assets includes the purchase cost of fixed assets and any other directly attributable costs of bringing the assets to their working condition for the intended use.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization.

Fixed assets received as donation in kind are measured and recognized at fair value on the date of their receipt.

##### (iv) *Depreciation*

Depreciation on fixed assets is provided on the written down value method at the rates prescribed under the Rules of Income Tax Act, 1961.

##### (v) *Investments*

Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

##### (vi) *Inventory*

Inventory / stock comprises of publications, mementos and event stationery. Inventory is valued at average cost or net realizable value, whichever is lower.



**(vii) Employee Benefits**

Employee benefits include provident fund and gratuity. In respect of gratuity, the Society makes contribution to a scheme administered by the Life Insurance Corporation of India ('LIC'), on the basis of an actuarial valuation received from LIC the same is recorded in Income and Expenditure Account. The Society has no liability other than its annual contribution. Other Employees' costs are accounted as and when services are rendered by the employees.

**(viii) Life Membership and Corpus Fund:**

Life Membership Fees and Entrance Fees received are credited to the Corpus Fund appearing in the balance sheet of the Society.

Donation received with a specific direction that they shall form part of the Corpus Fund of the Society have been accounted accordingly.

**(ix) Earmarked and Other Funds**

Donation received with a specific direction are credited directly to the Earmarked & Other Funds in the balance sheet.

Income from earmarked investments and expenditure on such activities are adjusted to specific earmarked activity funds.

**(x) Income recognition**

- Membership fees is recognized on an accrual basis for the period for which the fees is received.
- Income from subscription to events/workshops, is recognized on the commencement of the program/event for which the subscription is received.
- Income from subscription to the journal and sale of other publications is recognized on dispatch/at the point of sale at the counter as the case may be.
- Income from Investments is recognized on accrual basis based on time proportion taking into account the amount deployed and applicable interest rates.
- Income from other receipts, if any, is recognized when the associated obligation is performed and right to receive money is established.

**(xi) Advance for Expenses**

Event related expenses are recognized on occurrence of the Event.

**(xii) Income Tax**

The Society is registered under Section 12AB of the Income Tax Act, 1961. Under the provisions of this Act, the income of the Society is exempt from tax subject to the compliance of terms and conditions specified therein.

Signature to Schedules "I" to "IX"

For **Bombay Chartered Accountants' Society**

As per our report of even date.

**For M. P. Chitale & Co. (Regd.)**

*Chartered Accountants*

Firm Regn. No. 101851-W

**CA Ashutosh Pednekar**

*Partner*

ICAI M No. 041037

**CA Abhay Mehta**

*President*

**CA Mihir Sheth**

*Vice President*

**CA Chirag Doshi**

**CA Kinjal Shah**

*Jt. Hon. Secretaries*

**CA Anand Bathiya**

*Hon. Treasurer*

Place: Mumbai

Dated: 8<sup>th</sup> June, 2022





## INDEPENDENT AUDITOR'S REPORT

### BCAS Foundation

PTR No. E/20379 (Bom)

#### TO THE TRUSTEES OF BCAS FOUNDATION

#### Report on the Financial Statements Opinion

##### Opinion

We have audited the accompanying financial statements of **BCAS Foundation** ('the Foundation'), which comprise the Balance Sheet as at March 31, 2022, the Income and Expenditure Account for the year then ended including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Foundation as at March 31, 2022 and its Surplus for the year ended on that date.

##### Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Foundation's Trustees are responsible for the preparation of financial statements in accordance with the Maharashtra Public Trusts Act 1950, the Maharashtra Public Trust Rules, 1951 including the Accounting Standards issued by Institute of Chartered Accountants of India and for such internal control as Management determines is necessary to

enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

##### Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For M P Chitale & Co**  
*Chartered Accountants*  
ICAI FRN: 101851W

**CA Ashutosh Pednekar**  
*Partner*  
ICAI M No. 041037  
UDIN: 22041037ALHZPM8491

Place: Mumbai  
Date: 20<sup>th</sup> June, 2022



The Bombay Public Trust Act, 1950  
SCHEDULE VIII (vide Rule 17(1))

PTR No. E/20379 (Bom) | PAN : AAA TB 4848 B

## BCAS FOUNDATION

### Balance Sheet As at 31<sup>st</sup> March 2022

LIABILITIES	SCH NO	AS AT 31.03.2022	AS AT 31.03.2021	ASSETS	SCH NO	AS AT 31.03.2022	AS AT 31.03.2021
		₹	₹			₹	₹
<b>TRUST FUND &amp; CORPUS</b>				<b>INVESTMENTS</b>	II	1,20,00,444	1,12,00,444
Balance as per last Balance Sheet		46,39,302	44,83,802				
Add : Corpus Donations received during the year		1,35,000	1,55,500	Accrued interest on Investments		78,933	15,850
		47,74,302	46,39,302				
<b>OTHER EARMARKED FUNDS</b>	I	24,83,411	24,86,458	<b>ADVANCES &amp; DEPOSITS</b>			
				Tax Deducted at Source		18,128	74,484
				Bombay Chartered Accountants' Society		—	—
<b>LIABILITIES AND PROVISIONS</b>						18,128	74,484
Provisions		12,900	5,900	<b>CLOSING STOCK</b>			
Sundry Creditors		—	1,830	Stock of Publications	III	—	54,900
		12,900	7,730				
<b>INCOME AND EXPENDITURE ACCOUNT</b>				<b>BALANCE WITH BANK</b>			
Balance as per last Balance Sheet		47,85,481	43,91,150	(a) In Savings Bank Account with Axis Bank Ltd		7,13,353	1,75,358
Add: Surplus as per Income & Expenditure A/c		11,73,592	3,94,331	(b) In Fixed Deposits with Axis Bank Ltd		4,18,828	3,97,935
		59,59,073	47,85,481			11,32,181	5,73,293
<b>TOTAL</b>		<b>1,32,29,686</b>	<b>1,19,18,971</b>	<b>TOTAL</b>		<b>1,32,29,686</b>	<b>1,19,18,971</b>

Significant accounting policies form integral part of the Financial Statements.

As per our report of even date.  
**For M.P. Chitale & Co. (Regd.)**  
Chartered Accountants  
Firm Regn. No. 101851W

**For BCAS Foundation**

**CA Ashutosh Pednekar**  
Partner  
ICAI M No. 041037

**CA Abhay Mehta**  
Trustee

**CA Mihir Sheth**  
Trustee

Place : Mumbai  
Dated : 20<sup>th</sup> June 2022



The Bombay Public Trust Act, 1950  
SCHEDULE VIII (vide Rule 17(1))

PTR No. E/20379 (Bom) | PAN : AAA TB 4848 B

## BCAS FOUNDATION

### Income & Expenditure Account for the Period Ended 31<sup>st</sup> March 2022

EXPENDITURE	SCH NO	FY 2021-2022	FY 2020-2021	INCOME	SCH NO	FY 2021-2022	FY 2020-2021
		₹	₹			₹	₹
<b>Establishment Expenses:</b>				<b>Interest from Bank :</b>			
General Expenses		10,264	13,795	Interest on Bank / Fixed Deposits & Savings Account		8,67,017	8,33,879
<b>Expenditure on Objects of the Trust :</b>				<b>Contributions &amp; Donations :</b>	VII	31,29,261	4,45,250
RTI Publications	IV	54,900	100				
On Education and Medical Relief	V	18,83,860	5,57,176	<b>Other Income :</b>	VIII	14,270	571
			5,57,276				
Other Charitable Objects	VI	8,87,932	3,14,298				
<b>Total Expenditure</b>		28,36,956	8,85,369				
Surplus carried over to Balance Sheet		11,73,592	3,94,331				
<b>TOTAL</b>		<b>40,10,548</b>	<b>12,79,700</b>	<b>TOTAL</b>		<b>40,10,548</b>	<b>12,79,700</b>

Significant accounting policies form integral part of the Financial Statements.

As per our report of even date.  
**For M.P. Chitale & Co. (Regd.)**  
Chartered Accountants  
Firm Regn. No. 101851W

**For BCAS Foundation**

**CA Ashutosh Pednekar**  
Partner  
ICAI M No. 041037

**CA Abhay Mehta**  
Trustee

**CA Mihir Sheth**  
Trustee

Place : Mumbai  
Dated : 20<sup>th</sup> June 2022



## Schedule I

Other Earmarked Funds	As At 31.03.2022		As At 31.03.2021	
	₹	₹	₹	₹
<b>Chalo English Sikhayein</b>				
Balance as per last Balance Sheet	4,00,000		4,00,000	
Add : Received during the year	—		—	
		4,00,000		4,00,000
<b>Education &amp; C.A. Relief Fund</b>				
Balance as per last Balance Sheet	4,10,753		4,10,753	
Add : Received during the year	—		—	
		4,10,753		4,10,753
<b>Narayan Varma Foundation Activity Fund</b>				
Balance as per last Balance Sheet	14,25,705		14,29,865	
Add: Received during the year	—		—	
Less : Utilised during the year	3,047		4,160	
		14,22,658		14,25,705
<b>Pradeep Shah Memorial Fund</b>				
Balance as per last Balance Sheet	2,50,000		2,50,000	
Received during the year	—		—	
		2,50,000		2,50,000
<b>Total</b>		<b>24,83,411</b>		<b>24,86,458</b>

## Schedule II

Investments	As At	As At
	31.03.2022	31.03.2021
	₹	₹
Fixed Deposits with HDFC Ltd	1,15,04,444	1,07,04,444
8% Saving (Taxable) Bonds 2003, GOI	4,96,000	4,96,000
<b>Total</b>	<b>1,20,00,444</b>	<b>1,20,00,444</b>

### Schedule III

Closing Stock of Publications	As At 31.03.2022	As At 31.03.2021
	₹	₹
Right to Info-A Route to Good Governance-2015	—	54,900
<b>Total</b>	<b>—</b>	<b>54,900</b>

### Schedule IV

RTI Publications Expenses	FY 2021-2022	FY 2020-2021
	₹	₹
Right to Info-A Route to Good Governance-2015	54,900	100
<b>Total</b>	<b>54,900</b>	<b>100</b>

### Schedule V

Other Education Relief Expenses	FY 2021-2022	FY 2020-2021
	₹	₹
BCAS Membership to Rank Holders	67,260	—
Donation to Navrushti International Trust	—	4,35,000
Donation to International Association For Human Values	—	25,000
Donation to Training And Educational Center For HI	—	30,000
Donation to Seva Sahyog Foundation	—	67,176
Donation for Child Education	2,66,600	—
Donation for Covid-Ambulance Project	13,00,000	—
Donation for Eye Camp	2,50,000	—
<b>Total</b>	<b>18,83,860</b>	<b>5,57,176</b>

### Schedule VI

Expenses Towards Other Charitable Objects	FY 2021-2022	FY 2020-2021
	₹	₹
Donation/Expenses for Tree Plantation	5,27,932	3,14,298
Ration Kits for Covid affected families	3,60,000	—
<b>Total</b>	<b>8,87,932</b>	<b>3,14,298</b>



## Schedule VII

<b>Contributions And Donations (Income)</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
	₹	₹
Contribution through various programme of the BCAS	1,71,220	1,62,840
Donation/Contribution for Tree Plantation & Eye Camp	7,77,971	2,82,410
Covid-19 Relief-Mentoring for A Cause	46,967	—
Donation towards Child Education of Covid Affected Families	3,62,600	—
Donation towards Covid Ambulance Project	13,36,501	—
Donation towards Ration Kits for Covid Affected Families	3,95,000	—
Donation towards Medical Purposes	11,001	—
Donation for General Purposes	28,001	—
<b>Total</b>	<b>31,29,261</b>	<b>4,45,250</b>

## Schedule VIII

<b>Other Income</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
	₹	₹
Sale of Right to Information-A Route to Good Governance-2015	—	150
Miscellaneous Income	8,601	—
Interest on IT Refund	5,669	421
<b>Total</b>	<b>14,270</b>	<b>4,45,250</b>



## BCAS Foundation

### 1. Significant Accounting Policies:

#### 1.1 Overview of the Organisation

The BCAS Foundation was formed on 23rd May 2002 and is registered as a Public Charitable Trust under Bombay Public Trust Act, 1950 vide Regn. No. E/20379 (Bom) and is also registered under Section 12AA of Income-tax Act, 1961 vide Regn. No. TR/36830.

The principal activity of the Foundation is to apply its income and the corpus to various public charitable purposes such as relief of poor, education, medical relief, rural development and other object of general public utility

#### 1.2 Significant Accounting Policies

##### (i) *Basis of preparation of financial statements*

The Balance Sheet and Income and Expenditure Accounts are prepared to comply with Generally Accepted Accounting Principles in India to the extent applicable to the Foundation. These financial statements are prepared under the historical cost convention on accrual basis. The statements have been prepared in accordance with the significant accounting policies as described below.

The financial statements are presented in Indian rupees rounded off to the nearest rupee.

##### (ii) *Use of estimates*

The preparation of the financial statements in conformity with the significant accounting policies requires that the management of the Trust, make estimates and assumptions that affect the reported amounts of income and expenditure of the reporting period and reported amounts of assets and liabilities as on the reporting date. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

##### (iii) *Corpus Fund:*

Donation received with a specific direction that they shall form part of the Corpus Fund of the Foundation have been accounted accordingly.

##### (iv) *Earmarked and Other Funds*

Donation received with a specific direction or for specific use form part of Earmarked and other funds are classified as such and credited directly to the Earmarked & Other Funds in the balance sheet.

##### (v) *Investments*

Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

##### (vi) *Inventory*

Inventory/stock comprises Publications. Inventory is valued at average cost.

Cost of inventory, comprises purchase cost and all expenses incurred in bringing the inventory to its present location and condition.

##### (vii) *Revenue recognition*

Revenue is recognized to the extent that it is probable that some benefit will flow to the Trust, there is reasonable certainty of collection and it can be estimated reliably.





Revenues primarily consists of Sale of publications, income from investments and contributions in the form of donations and programs and events for the object of the trust.

Income from Investments consists of Interest income on deployment of funds, which is recognized using the time-proportion method, based on underlying interest rates.

Income from sale of publications is recognized when risks and rewards incidental to ownership are transferred to the customer, which usually coincides with the actual delivery.

Income from other receipts, if any, is recognized when the associated obligation is performed and right to receive money is established.

**(viii) Income tax**

The Foundation is registered under Section 12AA of the Income tax Act, 1961. Under the provisions of this Act, the income of the Foundation is exempt from tax, subject to the compliance of terms and conditions specified therein.

As per our report of even date.  
**For M.P. Chitale & Co. (Regd.)**  
Chartered Accountants  
Firm Regn. No. 101851W

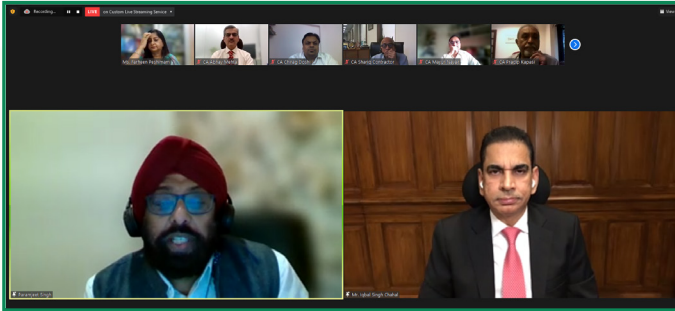
**CA Ashutosh Pednekar**  
Partner  
ICAI M No. 041037

Place : Mumbai  
Dated : 20<sup>th</sup> June 2021

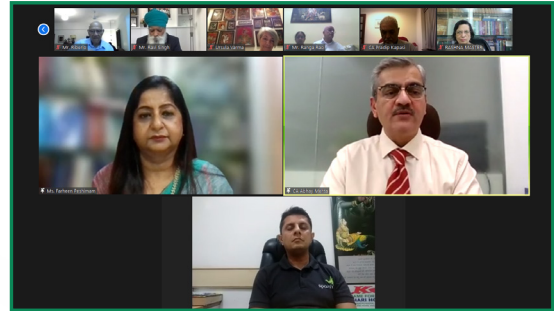
**For BCAS Foundation**

**CA Abhay Mehta**  
Trustee

**CA Mihir Sheth**  
Trustee



Shri Iqbal Singh Chahal, BMC Commissioner, addressing a virtual lecture on 6th Late Narayan Varma Lecture Series



Mr. Maharshi Dave of "SPARSH Foundation" virtually receiving an award from BCAS Foundation for philanthropy



BCAS Foundation - Tablet Donation



BCAS Foundation - Project Ambulance



BCAS Foundation - Food Grain Distribution

# BCAS Foundation

Trust with human touch



Mamta Yadav  
Class: SYBCOM



Jyoti Gupta  
Class: SYBCOM



Ujhas Lotade  
Class: FYBCOM



Poonam Sawant  
Class: FYBCOM



Subodh Sabale  
Class: PY



Sanjay Bhosale  
Class: PY





CBDT Chairman Shri J. B. Mohapatra virtually addressing a LM at BCAS



BCAS Chowk



Felicitation of Mr. Rajaram Parwade - 42 years of service at BCAS



55th RRC at Nashik



TAXCON - 2022



16th RSC on GST at Goa



Tree Plantation at Dharampur - BCAS Foundation



Publication release - Law & Practice of Transfer Pricing in India - A Compendium



Job Fair at BCAS