



# Gandhidham Branch of WIRC of ICAI E-Newsletter

## Office Bearers

### Chairman

CA Karan Thacker

### Vice Chairman

CA Jainish Patel

### Secretary

CA Sanjay Chotara

### Treasurer

CA Chandni Tolani

### Immediate Past Chairman

CA Atulkumar Kakkad

## Newsletter Committee

CA Karan Thacker –  
Chairman

CA Megha Kanodia

CA Vivek Gupta

CA Ronak Mota

CA Kajal Daswani

CA Bhavna Prajapat

CA Krutika Surana



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## Chairman's Communique

Dear Professional Colleagues,

Wishing you and your family a prosperous and healthy new financial year 2020-21. We are beginning this financial year amidst a lockdown due to the COVID-19 pandemic. It is very important to stay at home and also ensure that family members, relatives, friends, people in your building / society / neighbourhood and everyone else you know stays at home to maintain social distancing. I request everyone to take good care of your self and your family; with positive energy we can conquer this disease sooner than later. On behalf of the entire fraternity, I would like to extend our gratitude to all front-line workers and essential service providers who are risking their lives on a daily basis for us.

Krishna, in the Bhagavad-Gita (Chapter 7), *professes isolation as an essential characteristic of the wise who continually seek supreme wisdom. Such seekers of wisdom constantly live in solace and are detached from the general mass of people. They see social isolation not as a threat but as an*



*opportunity for it provides them with a chance to analyse, contemplate and meditate for better solutions for a greater good.*

As we undergo social distancing and isolation for the overall benefit of ourselves, our loved ones, society and country, let us utilise this golden opportunity to improve ourselves, sharpen our skills and become a better professional and person.

Apart from maintaining social distancing and isolation to break the chain of COVID-19 virus, it is our moral and social responsibility to help needy people. We should be thankful that we are currently in a position to be able to help others and we should utilise this opportunity for the same. I would request you to generously contribute to “ICAI COVID-19 Relief Fund” which shall be utilised to support government initiatives to strengthen infrastructure and fight the pandemic. The details are available at [https://www.icai.org/new\\_post.html?post\\_id=16403&c\\_id=240](https://www.icai.org/new_post.html?post_id=16403&c_id=240)

### **Branch Initiatives:**

#### **Online Webinar for Members and Students**

For the benefit of Members and Students during this time of Lockdown and for enhancement of skills, the Branch had arranged a webinar for Students on “Effective Utilization of Lockdown and Habits thereafter” on April 4, 2020. Also the Branch has scheduled a Webinar Workshop on Excel for Members on Tuesday, April 7, 2020.

### **ICAI Initiatives:**

#### **Option to pay 10-year membership fees in one go**

Members are allowed to pay advance COP fee and/or Membership fee for a period upto 10 years with GST. Benefit of decision will be:

In case of any shortfall and/or in case of revision of fee in future, the member will not be responsible for the payment of balance amount and/or refund, as the case may be, and his/her name will not be removed from the register of members on account of shortfall/ revision of fees, and an ACA who has paid advance membership fee for a certain period not exceeding 10 years and at a later stage, opted for FCA, then the member is only required to pay difference fee (the difference of fee in ACA to FCA) for the remaining period.

In our busy professional schedule and meeting deadlines, there is always a chance that payment deadline for yearly membership/COP fee could be missed unintentionally and in that direction, the above facility will ensure continuity of membership and your association with alma mater. I am sure you will utilize this facility.

Looking forward for your active cooperation and support in achieving our vision and praying that God will shower his blessings and help us during this difficult time.

एक मुद्दत से आरजू थी फुरसत की..., मिली , तो इस शर्त पे कि किसी से ना मिलो ..!!

With Best Wishes

*CA Karan Thacker*

*Chairman – Gandhidham Branch of WIRC of ICAI*

## Editorial Message

Dear Members,

The complete nation is when fighting so strongly against this pandemic coronavirus, it is time for us professionals also to extend our complete support towards the nation. In such a situation, our responsibilities do not end up by only protecting our families and ourselves but also by trying to support the economy in the best possible manner.

A couple of months ago, who would have thought that we would ever see a scenario where the whole nation is in a lockdown mode. And here we are, dealing with the impossible. While the economic impacts will be severe and long drawn, it is a necessary bitter pill to swallow in order to protect the health of the people nationwide. At such needy times, it's the vegetable vendors, the milkman, grocery stores, medical stores who are risking their health and coming forward to provide us uninterrupted supply of the essential items. We are obliged to them and to the doctors, health workers and police persons who are fighting day and night to protect and save us from the coronavirus. We as professionals should also contribute towards this fight by at least following complete lockdown rules. We should not forget that the risk of Coronavirus will not vanish after the lockdown is lifted. Given the current situation of most other countries, we should be able to understand that it will take months to completely overcome this situation. We can support by working in a disciplined manner with proper safety of our office members after the lockdown. So even after the economy comes back to normalcy, we need to be cautious and protective.



We are thankful to ICAI that even under these difficult times, it has come up with multiple online learning options for the members so that we can utilize our time learning and enhancing our knowledge. We also thank the Ministry of Finance which has given various relaxations to the tax payers so that they have sufficient time to complete their compliance after the lockdown is over. This all shows the unity of our nation as a whole.

We request our members to prepare for the post COVID -19 period. Once lockdown gets over, we need to work smartly and efficiently so that both people around us and our work are not affected adversely. Also we need to support the weaker section and daily wage earners of the society because they are the ones who are badly hit by this lockdown. Let us come together to overcome this severe time. We should always remember that 'this too shall pass'.

*Thanks,*  
*Editorial Board of Gandhidham Branch of WIRC of ICAI*

## Sub-Committees for the year 2020-21

**Industry Committee**

Sr. No.	Name	Status
1	CA Atulkumar Kakkad	Chairman
2	CA Bhavesh Gosai	Member
3	CA Manish Talreja	Member
4	CA Narendra Patel	Member
5	CA Bhavisha Tikyani	Member
6	CA Girish Agarwal	Member

**Students Committee**

Sr. No.	Name	Status
1	CA Jainish Patel	Chairman
2	CA Kushal Thacker	Member
3	CA Meet Sachde	Member
4	CA Urvashi Gadhvi	Member
5	CA Hardevi Jeswani	Member
6	CA Vikram Sharma	Member

**Newsletter Committee**

Sr. No.	Name	Status
1	CA Karan Thacker	Chairman
2	CA Megha Kanodia	Member
3	CA Bhavna Prajapat	Member
4	CA Krutika Surana	Member
5	CA Ronak Mota	Member
6	CA Vivek Gupta	Member
7	CA Kajal Daswani	Member

**CPE Committee**

Sr. No.	Name	Status
1	CA Sanjay Chotara	Chairman
2	CA Hardik Thakkar	Member
3	CA Akshita Dhariwal	Member
4	CA Mehul Thakkar	Member
5	CA Neel Pomal	Member
6	CA Mahesh Limbani	Member
7	CA Sameer Mehta JR	Member

**Taxation Committee**

Sr. No.	Name	Status	Sr. No.	Name	Status
1	CA Chandni Tolani	Convenor	4	CA Sanjay Pandya	Member
2	CA Nitin Daga	Member	5	CA Jiten Thacker	Member
3	CA Sajid Gadhia	Member			

## ICAI Update



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

**26<sup>th</sup> March 2020**

### **COVID -19: Important Announcement**

The ICAI (Institute) has been closely watching the situation arising out of spread of Novel Coronavirus COVID-19 and the current stage is where the lockout has resulted in closure of offices and bare minimum articleship training work being made feasible through online means. We are all aware that until further orders, such restrictions are going to continue till 14<sup>th</sup> April 2020.

Those who are already registered and undergoing articulated training, are hereby informed that the period of absence arising out of said lockdown due to COVID -19 pandemic shall not be counted for the purposes of deduction of any leaves, meaning thereby that such period shall be counted as being on articleship training for the period aforesaid. Accordingly, the students who are already undergoing articulated training and are appearing for May 2020 and subsequent examinations need not worry on this count for loss of any period not served during the above lockdown.

Further, to ease out situation at both the ends, matters related to timing and manner of payment of stipend in the intervening period arising out of the lockdown ,may be mutually decided between the principal and the article assistant.

A handwritten signature in blue ink, appearing to read 'Rakesh Sehgal'.

**(Rakesh Sehgal)**  
**Acting Secretary, ICAI**

## Important Announcement

03.04.2020

**Important decision taken by CPE Directorate & CDS with regards to Way forward for issues arising out of Outbreak of pandemic Coronavirus across globe and non-conduct of CPE programmes till 15.04.2020**

This is to bring into notice of all concerned that in light of the on-going spurt of the COVID-19 virus and in the interest of the well-being of Members and Students and other stakeholders, the Council at its Special Meeting held on 12th March, 2020 decided as a proactive measure to completely restrict conduction of any programme/class by any Regional Council/Branch/Central Level Committee, Students Association, Branches of Student Associations, CPE Study Circle of ICAI or any other Programme Organising Units (POUs), requiring physical presence of Members and Students with immediate effect, till 15th April, 2020 or any further direction in the matter.

In view of the above, the CPE Directorate & CDS at its recent meeting deliberated the matter and in the interest of profession has decided as under:-

(a) Central Committees of ICAI are allowed to organise up to 5 webcasts in a month and maximum of up to 3 CPE hours (**unstructured**).

It may also be mentioned here that, in view of advisory dated 12.03.2020 people are not allowed to gather at any of ICAI POU's for any CPE Programme and therefore for aforesaid webcast only unstructured CPE hours will be granted and also the aforesaid relaxations in organising webcasts are granted till the current situation of outbreak of coronavirus normalizes and resuming of organisation of CPE programmes by CPE POU's of ICAI.

(b) The Directorate approved to extend time for holding Annual General meeting by the CPE/CMI & B Study Circles & CPE Study Chapters for convening elections for appointment of Convenor & Deputy Convenor from 31st March, 2020 to 31st May, 2020. A Detailed mail has been sent to all concerned in this regard.

(c) The Directorate also decided to approve extending the time for compliance of CPE Advisory for mandatory organisation of Seminar on "Awareness on Code of Ethics" from 31st March, 2020 to 31st May, 2020.

(d) The Directorate allowed to Regional Councils, Branches, Foreign Chapters to do **unstructured webinars for their members only** and maximum of 3 CPE hours on case to case basis as per their request at [cpedadmin@icai.in](mailto:cpedadmin@icai.in).

**Hence, the Regional Councils, Branches, Foreign Chapters can send request for conducting Webinars by logging into their account on CPE portal ([www.cpeicai.org](http://www.cpeicai.org)) and upload details of webinar under "non-calendar event" for approval. Request already made through Google form should also be updated on CPE Portal as it is fully operational now to take such request. For any difficulty may write at [chanda.shukla@icai.in](mailto:chanda.shukla@icai.in) . (updated on 07.04.2020)**

All above is being issued with approval of the Competent Authority for kind information and compliance.

With Kind Regards,

Secretary,  
CPE Directorate & CDS  
The Institute of Chartered Accountants of India

## Announcement

5th April 2020

**Sub: Extension of time period for commencement of Practical Training on or before 30th April 2020 to 31st May, 2020 for appearing in Final examination to be held in November, 2022**

In order to remove hardship caused to students who are required to commence their Practical Training on or before 30th April, 2020 to appear in November, 2022 Final examinations, but are not able to commence their Practical Training within the stipulated date on account of COVID-19, the Competent Authority has decided to relax the afore-stated requirement as a one-time measure as under:-

*Students who are required to commence their Practical Training on or before 30th April, 2020 but are not able to commence due to lockdown in the country on account of COVID-19, as a one-time measure are hereby allowed to commence their Practical Training on or before 31st May, 2020 and then are allowed to appear in their Final examination to be held in November, 2022.*



Director  
Board of Studies, ICAI

## Due Date Calendar

Compiled by – CA Vivek Gupta

Date	Particulars	Return/Form	Note/For the Period
<b>• GOODS AND SERVICE TAX •</b>			
11-04-2020	GST Return - Turnover more than 1.5 Crore or opted for monthly return	GSTR- 1	No late fee to be levied if GSTR-1 for the months of March 2020, April 2020 and May 2020 (Monthly cases) and Quarter January to March 2020 (Quarterly cases) is filed by 30th June 2020. (As per Notification No. 33/2020 - Central tax)
20-04-2020	GST return - Summary of Outward & inward Supplies	GSTR- 3B	<ul style="list-style-type: none"> <li>■ Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year :-           <ul style="list-style-type: none"> <li>• No late fee to be levied if GSTR-3B for the months of Feb 2020, March 2020 and April 2020 is filed by 24th June 2020. (As per Notification No. 32/2020 - Central tax)</li> <li>• Nil interest to be levied for first 15 days from due date, thereafter interest @ 9% will be levied if GSTR-3B for the months of Feb 2020, March 2020 and April 2020 is filed by 24th June 2020. (As per Notification No. 31/2020 - Central tax)</li> </ul> </li> <li>■ Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year :-           <ul style="list-style-type: none"> <li>• No late fee to be levied if GSTR-3B for the months of Feb 2020 and March 2020 is filed by 29th June 2020 and for the month of April 2020 is filed by 30th June 2020 (As per Notification No. 32/2020 - Central tax)</li> <li>• Nil Interest to be levied if GSTR-3B for the months of Feb 2020 and March 2020 is filed by 29th June 2020 and for the month of April 2020 is filed by 30th June 2020 (As per Notification No. 31/2020 - Central tax)</li> </ul> </li> <li>■ Taxpayers having an aggregate turnover of upto rupees 1.5 crores in the preceding financial year :-</li> </ul>

			<ul style="list-style-type: none"> <li>• No late fee to be levied if GSTR-3B for the months of Feb 2020 is filed by 30th June 2020, of March 2020 is filed by 03rd July 2020, and for the month of April 2020 is filed by 06th July 2020 (As per Notification No. 32/2020 - Central tax)</li> <li>• Nil interest to be levied if GSTR-3B for the months of Feb 2020 is filed by 30th June 2020, of March 2020 is filed by 03rd July 2020, and for the month of April 2020 is filed by 06th July 2020 (As per Notification No. 31/2020 - Central tax)</li> </ul>
<b>30-04-2020</b>	GST Return - Turnover upto 1.5 Crore	GSTR- 1	No late fee to be levied if GSTR-1 for the months of March 2020, April 2020 and May 2020 (Monthly cases) and Quarter January to March 2020 (Quarterly cases) is filed by 30th June 2020. (As per Notification No. 33/2020 - Central tax)
<b>18-04-2020</b>	Quarterly challan-cum-statement to be furnished by composition dealers	CMP - 08	Extended to 07th July, 2020 for Jan - March'20 as per Notification No. 34/2020 - Central tax.
<b>30-04-2020</b>	GST annual return - to be furnished by composition dealer	GSTR- 4	Extended to 15th July, 2020 for F.Y. 2019-20 as per Notification No. 34/2020 - Central tax.
<b>• INCOME TAX •</b>			
<b>07-04-2020</b>	Due date for deposit of Tax collected. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan.	CHALLAN NO./ITNS 281	Mar-20
<b>14-04-2020</b>	Issue of TDS Certificate for Tax Deducted u/s 194IA	FORM 16B	Feb-20
<b>14-04-2020</b>	Issue of TDS Certificate for Tax Deducted u/s 194IB	FORM 16C	Feb-20
<b>14-04-2020</b>	Issue of TDS Certificate for Tax Deducted u/s 194M	FORM 16D	Feb-20
<b>30-04-2020</b>	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of March, 2020 has been paid without the production of a challan.	FORM 24G	Mar-20
<b>30-04-2020</b>	Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA	FORM 26QB	Mar-20
<b>30-04-2020</b>	Furnishing of challan-cum-statement in respect of tax deducted under section 194-IB	FORM 26QC	Mar-20
<b>30-04-2020</b>	Furnishing of challan-cum-statement in respect of tax deducted under section 194-M	FORM 26QD	Mar-20



<b>30-04-2020</b>	Due date for deposit of Tax deducted by an assessee other than an office of the Government.	CHALLAN NO./ITNS 281	Mar-20
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*Note: Where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020 as per Notification No. 35/2020 - Central tax.*

## Upcoming Events

1. Webinars on Direct Taxes – 8<sup>th</sup> April to 10<sup>th</sup> April, 2020
2. Webinars on GST – 8<sup>th</sup> April to 14<sup>th</sup> April, 2020
3. Webinars on Bank Branch Audits – 10<sup>th</sup> April to 13<sup>th</sup> April, 2020

## Glimpses of March Events





Outreach Program on International Taxation, Transfer Pricing & Vivad se Vishwas Scheme, 2020 on 9<sup>th</sup> March, 2020 at Gandhidham Chamber of Commerce and Industry

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