



Gandhidham Branch of WIRC of ICAI E-Newsletter

Office Bearers

Chairman

CA Atulkumar Kakkad

Vice Chairman

CA Karan Thacker

Secretary

CA Jainish Patel

Treasurer

CA Sanjay Chotara

Member

CA Chandni Tolani

Newsletter Committee

CA Atulkumar Kakkad
– Chairman

CA Sachin Raj Gupta

CA Megha Kanodia

CA Hardevi Jeswani

CA Vivek Gupta

CA Ronak Mota



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Chairman's Communique

My Dear Professional Colleagues,

To be a member of The ICAI is a pride, and to be at the helm of affairs of branch is a proud moment for anyone occupying the position of Chairman. I feel honoured to assume this distinguished position as the 10th Chairman of one of the most vibrant branches of WIRC of ICAI. At the outset, I pay my deepest gratitude to the almighty God & then to my colleagues in the Managing Committee for posing confidence in me and selecting me as the Chairman of Gandhidham Branch for the year 2019-20. With my team of office -bearers CA Karan Thacker, Vice-Chairman, CA Jainish Patel, Secretary, CA Sanjay Chotara, Treasurer, and CA Chandni Tolani as Managing Committee Member, I am sure that the Gandhidham Branch would set new benchmarks in serving the cause of members, students and stakeholders of our profession.



I take this opportunity to express my sincere gratitude to all the fraternity members for their good wishes. I would also like to congratulate CA Animesh Modi, the immediate past

Chairman for his excellent & untiring efforts for our Branch. Further, I thank all the members who have volunteered & accepted our invitation to be part of various sub-committees.

We had organised seminar on Banning of Unregulated Deposits Ordinance and Amendments to GST on 16.03.2019 wherein participation was appreciable. It was a pleasant occasion for Gandhidham Branch to have the CPE programme on Bank Branch Audit on 23.03.2019 testament by the presence of WIRC Team and an interaction with our WIRC Chairperson CA Priti Savla & Office Bearers of WIRC along with CA Vishal Doshi, our branch nominee.

No profession can aspire to progress unless it has a vision and sets service to the community as its objective. It has also to be free from restraints and allow for the economic advancement of its entire membership. Observance of the highest professional ethics constitutes the foundation on which its future can be built up and technical excellence in the performance of its functions, for this we have planned many events for the ensuing year 2019-20, information of which will be available in Newsletters and other medias of communication.

We are quite confident that your involvement in various initiatives of branch will give us inspiration to put in more energy and to take profession to new heights. I seek your guidance in all our endeavours. I request all the members to contribute to CABF whole heartedly and participate in seminars & meetings in large number to ensure maximum benefit. It is my humble request to share your views, ideas, valuable suggestions, in order to make this newsletter more beneficial and a great medium of interaction with our members.

To conclude I would like to say that:

“Within you is the power to rise above any situation or struggle and transform into the brightest, strongest version of you ever”

So Respected Members, let us set our goals high and march towards a prosperous future...

Happy Reading!!

With Warm Regards

CA Atul Kumar Kakkad

Chairman – Gandhidham Branch of WIRC of ICAI

Managing Committee 2019-20



Chairman
CA Atulkumar Kakkad

CONTACT DETAILS
atulkakkad@yahoo.com
9687757400



Vice - Chairman
CA Karan Thacker

CONTACT DETAILS
karan_thacker@ymail.com
9979878590



Secretary
CA Jainish Patel

CONTACT DETAILS
cajainish@gmail.com
9979956793



Treasurer
CA Sanjay Chotara

CONTACT DETAILS
casanjaychotara@gmail.com
9712737192



Member
CA Chandni Tolani

CONTACT DETAILS
cachandnitolani@gmail.com
9979326231

Editorial Message

Dear Members,

We wish you all a prosperous and successful new financial year 2019-20!

As we move forward to the new Financial Year, we have new torch bearers of our Institute CA. Prafulla Chhajed as President and CA. Atulkumar Gupta as Vice President of the ICAI. All the branches have new Managing Committee with bigger roles to play. We at Gandhidham have now our new Managing Committee under the guidance of our Chairman CA Atulkumar Kakkad and his office bearers. We look forward for a dynamic year under the new committee with new benchmarks and overall development of the members, students and stakeholders of our branch.

With time, the nation is becoming more and more dependent on our profession and with that comes bigger responsibilities and challenges for us. Each day there is a new update whether that is Income Tax, GST, FEMA, Customs, International taxation etc. The challenge is not just to keep ourselves updated in our subjects but to also keep ourselves updated with all the current happenings of the economy too.



The country is also realizing the importance of the role of working women in our society. Hence, the Government and different professional bodies are coming up with more and more opportunities for the women at large. At WIRC, we now have new Chairperson CA Priti Savla, which shows how we all have evolved ourselves towards women empowerment. Company like Tata Steel is targeting to double the proportion of women working on its shop floor to 10 percent of the total workforce by 2025.

The whole country is now enthralled with the 2019 general elections, which begin in less than a week. Social media is flooded with heated and excited discussions on politics. While we all are entitled to have our own political view, our first duty is to go to the polling booth and cast our vote. That is what matters.

At this juncture, we would also like to step back and take a stock of the Indian economy. Just have a look at these statistics:

- India's GDP is estimated to have increased 7.2 per cent in 2017-18 and 7 per cent in 2018-19. India has retained its position as the third largest startup base in the world with over 4,750 technology start-ups.
- Net direct tax collection for 2018-19 had crossed Rs.10 trillion (US\$ 144.57 billion) by March 16, 2019, while goods and services tax (GST) collection stood at Rs. 10.70 trillion (US\$ 154.69 billion) as of February 2019.
- Consumer Price Index (CPI) inflation stood at 2.57 per cent in February 2019.
- The M&A activity in India reached record US\$ 129.4 billion in 2018 while private equity (PE) and venture capital (VC) investments reached US\$ 20.5 billion.
- India's foreign exchange reserves were US\$ 412 billion in the week up to March 29, 2019, according to data from the RBI.

And now pair the above statistics with this recent comment of International Monetary Fund (IMF)'s MD Christine Lagarde;



“After two years of solid expansion, the world economy is growing more slowly than expected and risks are rising. But even as the economy continues to move ahead ... it is facing significantly higher risks.”

While the whole world is slowing down, India is showing resilience. We are the only large economy in the world which is showing meaningful growth. However, that does not mean that the Indian economy is sacrosanct. We are grappling with our own problems as well. Poverty and low education being one of the perennial problems for the nation, creating jobs is becoming increasingly difficult for the

growing population. Against this backdrop, The Monetary Policy Committee of RBI recently voted to reduce the policy rate (i.e. the repo rate) by 25 basis points.

The ICAI, partner in nation building, always takes up steps to make business transactions more transparent and reportable to the stakeholders. The new accounting standard for leases, IND AS 116, that is now effective from 01.04.2019, will improve the quality of the financial information. On this, ICAI President P Prafulla Chhajed said that, “It will bring substantial visibility of companies lease commitments, financing and operating model and, above all, better reflect economy reality”.

To sum-up, India has all the building blocks of becoming a global powerhouse in the years to come. However, we have to find sustainable solutions on some of the fundamental issues like poverty, illiteracy and unemployment. It is irresponsible to peg all the onuses on the government. If we want to see a broad-based sustainable growth for years to come, all of us have to pitch in for taking up the responsibility towards it. Being a Chartered Accountant, we do play a very important role towards nation building whether by creating employment or detecting frauds or preventing corruption or educating and making the society aware about the rules and regulations of the economy.



This new financial year, hence, poses a lot of opportunities and challenges in front of us. Let’s hope we are all together in it with mutual knowledge sharing and caring for the benefit of the whole nation.

Thanks,

Editorial Board of Gandhidham Branch of WIRC of ICAI

Sub-Committees for the year 2019-20

Industry Committee

Sr. No.	Name	Status
1	CA Sanjay Chotara	Chairman
2	CA Bhavesh Gosai	Member
3	CA Hardik Thacker	Member
4	CA Narendra Patel	Member
5	CA Manish Talreja	Member

Students Committee

Sr. No.	Name	Status
1	CA Karan Thacker	Chairman
2	CA Kushal Thacker	Member
3	CA Neha Thomas	Member
4	CA Dipesh Shah	Member
5	CA Sameer V. Mehta	Member

Newsletter Committee

Sr. No.	Name	Status
1	CA Atulkumar Kakkad	Chairman
2	CA Megha Kanodia	Member
3	CA Hardevi Jeswani	Member
4	CA Sachin Raj Gupta	Member
5	CA Ronak Mota	Member
6	CA Vivek Gupta	Member

CPE Committee

Sr. No.	Name	Status
1	CA Jainish Patel	Chairman
2	CA Vishal Morabia	Member
3	CA Neel Pomal	Member
4	CA Darshan Chavda	Member
5	CA Kajal Daswani	Member
6	CA Kuldeep Khangarot	Member

Taxation Committee

Sr. No.	Name	Status	Sr. No.	Name	Status
1	CA Chandni Tolani	Convenor	4	CA Sanjay Ruchandani	Member
2	CA Nitin Daga	Member	5	CA Virat Sheth	Member
3	CA Sajid Gadhia	Member	6	CA Kumar Hiranandani	Member

Company Law Update

Simplifying Company Incorporation and taking different registrations under one Step – AGILE

(Contributed by CA Megha Kanodia)

On 29.03.2019, MCA came out with new Amendment as the Companies (Incorporation) Third Amendment Rules, 2019. It specifies that in the Companies (Incorporation) Rules, 2014, after rule 38, the following rule shall be inserted, namely:

“(38A. Application for Registration of the Goods and Service Tax Identification Number (GSTIN), Employees’ State Insurance Corporation (ESIC) Registration and Employees’ Provident Fund Organisation (EPFO) registration.”

Now along with the SPICE form, a new linked e-form is to be submitted AGILE (INC 35) which will be application for registrations of:

1. GSTIN (effective from 31st March, 2019)
2. EPFO (effective from 8th April, 2019)
3. ESIC (effective from 15th April, 2019)

It is mandatory to file the AGILE form if any person is opting to form new Company with SPICE form, although it is optional to apply for GSTIN at the time of incorporating company.

Few things to consider with respect to the form:

- The registered office of the business entity provided in the SPICe form will be the principal place of business for GST registration.
- GSTIN can be applied only if address for correspondence is same as address of registered office of the company entered in SPICe form.
- Details of proposed Directors to be entered in AGILE form would be based on the class & category entered in SPICe form. The number of Directors in case of OPC shall be 1, in case of private company shall be 2, in case of public limited company shall be 3 and in case of Producer Company shall be 5 numbers.
- The director who has signed the SPICe e-form should also sign the AGILE form.
- Once the company is incorporated at MCA portal and COI and PAN have been successfully generated, required information will be forwarded to GSTN for processing of the form. After successfully validation of the data by GSTN, TRN and ARN would be generated and displayed on MCA Portal. In case of approval/ rejection, GSTN will send GSTIN / Rejected status on mobile number and email of Authorized Signatory.
- There is no fees payable towards this form.

GST Advance Authority Rulings

Sr No.	State/UT	Name of Applicant	Questions on which Advance Ruling Sought	Order No. & Date	Ruling
1	Gujarat	Inox India Product Ltd	“Whether supply of transport tank by mounting the same on chassis amount to supply of „tank“ classifiable under Heading 7311 or supply of „motor vehicle“ classifiable under Heading 8704 in the GST regime?”	Guj/GAAR/R/2019/4 dated 28/02/2019	The product ‘Transport Tank mounted on chassis of customer’ classifiable under Heading 7311.
2	West Bengal	Nipha Exports Pvt Ltd	Whether ITC is admissible on purchase of an ambulance in November 2018 for the benefit of the employees under the legal requirements of the Factories Act, 1948.	43/WBAAR/2018-19 dated 26/02/2019	Input tax credit is not admissible on the ambulance purchased in November 2018, as Section 17(5) of the GST Act, as it stood in the relevant period, blocks any such enjoyment, even if provisioning of ambulance service to the employees is obligatory under the Factories Act, 1948.
3	West Bengal	Sarj Educational Centre	Whether lodging along with food to the students by a private boarding house is a composite supply and eligible for exemption under SI No. 14 of Notification No. 12/2017-CT(Rate) dated 28/06/2017.	42/WBAAR/2018-19 dated 26/02/2019	The Applicant is offering several individual services in two different combinations to the recipients, depending upon their need for lodging facility. None of the combinations of services being offered is a composite supply, as defined under section 2(30) of the GST Act. They are mixed supplies within the meaning of section 2(74) and taxable in accordance with section 8(b) of the GST Act. Being mixed supply, value of the entire combination of services offered is taxable at the applicable rate.
4	Rajasthan	Mr. Kailash Chandra (M/s Mali Construction)	Whether the activity of supply, design, installation, commissioning and testing of solar energy-based water pumping systems supply of goods or supply of services and what shall be the rate of GST on it?	RAJ/AAR/2018-19/32 dated 31/01/2019	The activity of supply, design, installation, commissioning and testing of solar energy-based water pumping systems and O & M work by the applicant is a Works Contract of Composite Supply. This composite supply is a mixed of goods and services and predominant supply is supply of services. Since this supply is proposed to be undertaken for a Government Department, hence the rate

					of tax applicable on given service (as it is a works contract service) shall fall under Entry 3(iii) with HSN Code 99544 and it should be IGST@12%(CGST@6%, SGST@6%).
5	Rajasthan	Akshay Patra Foundation	<p>1. Whether preparation and serving food to children of Govt Schools under Mid-Day Meal Programme of Govt and serving of food under Govt sponsored Anganwadi meals program is covered under the scope of supply as per section 7 of CGST/SGST Act, 2017.</p> <p>2. Whether the transfer of goods/ capital equipments, exclusively used for Mid-Day Meal (MDM) program and Anganwadi meals program sponsored by Govt., between different kitchens of applicant which are distinct persons as per GST law is covered under the scope of supply as per section 7 of CGST/SGST Act, 2017.</p>	RAJ/AAR/2018-19/28 dated 09/01/2019	<p>1. Preparation and serving of food to children of government schools under Mid-Day meal Program of Government and serving of food under Government sponsored Anganwadi meals program is covered under the scope of 'supply' as per section 7 of CGST/SGST Act, 2017</p> <p>2. The transfer of goods / capital equipments, exclusively used for Mid-Day Meal (MDM) program and Anganwadi meals program sponsored by Government, between different kitchens of applicant which are 'distinct persons' as per GST law is covered under the scope of 'supply' as per section 7 of CGST/SGST Act, 2017.</p>
6	West Bengal	Vedika Exports Tea Pvt Ltd	Classification of the service to Hindustan Unilever Ltd for packing tea into tea bag pouches and its packaging.	36/WBAAR/2018-19 dated 28/01/2019	The Applicant makes a composite supply to Hindustan Unilever Ltd, where the service of manufacturing tea bags from the physical inputs owned by the latter is the principal supply. It is classifiable under SAC 9988 and taxable at 5% rate under Sl No. 26(f) of Notification No. 11/2017 – CT (Rate) dated 28/06/2017, as amended from time to time. Applicability of this Ruling with respect to other recipients is subject to the specific nature of the contracts with them.

Income Tax

Limitations on Cash Transactions under Income Tax Act

(Contributed by CA Megha Kanodia)

It is a common practice to follow cash transactions in businesses. Irrespective of the fact that the banking systems are so simplified and easy to use now, cash seems a better option as it provides immediate funds. But to restrain black money, the Income Tax has come out with many provisions which restrict the businessmen to deal in cash transactions. These limitations are applicable to all business persons whether falling under tax audit or not.

- ✓ Section 40A(3) subject to Rule 6DD provides that if any expenses incurred in cash and payment made over and above ` 10,000/- in a single day with a single party then these expenses will be disallowed.
- ✓ Section 32 explains that if any businessmen incur any capital expenditure in cash more than Rs 10,000/- then depreciation will not be allowed for such fixed assets.
- ✓ Section 40A(3A) if any expenses is claimed in previous year and cash payment is made in current year exceeding Rs 10,000/- then such amount will be treated as Income of current year.
- ✓ Any individual need to take the precaution while making property purchase. Cash payment more than Rs 20,000/- not allowed in case of any property transaction.
- ✓ If any Individual wants to claim the donation made to political party or charitable institution then maximum cash payment allowed in this case is Rs 2,000/-.
- ✓ Cash Purchase of jewelry exceeding Rs 2,00,000/- will attract 1% Tax Collection At Source. Also, as per section 269ST of Income Tax Act, no person can receive or make the payment more than Rs 2,00,000/-. Hence it is suggested that actual purchase amount should be below Rs 2,00,000/-.
- ✓ Section 269SS prohibits a taxpayer from taking/accepting loans or deposits or a sum of money more than Rs 20,000/- in cash. Failure to comply with provisions of section 269SS could lead to a penalty equal to the amount of loan or deposit or specified sum accepted.
- ✓ As per Section 269ST if any businessmen receives the payment in **Cash for Rs 2,00,000/-** and more in one receipt or multiple receipt from a single person in a single day, single transaction, single event such businessmen is liable for **PENALTY** equivalent to such amount received. In this case payer and recipient both are liable for PENAL action under Section 271DA of the Income Tax Act.
- ✓ Section 269T provides that any branch of a banking company or a co-operative society, firm or other person cannot repay any loan or deposit otherwise than by an account payee cheque or account payee bank draft drawn in the name of the person, who has made the loan or deposit, if the amount of the loan or deposit together with interest is INR 20,000 or more; or the aggregate amount of loans or deposits held by such person, either in his name or jointly with other person on the date of such repayment together with interest is INR 20,000 or more. Penalty would be amount of loan or deposit repaid.
- ✓ If premium paid for health insurance is in cash, then that cannot be claimed as a deduction from gross total income.

ICAI Update

ANNUAL FEE CIRCULAR – 2019-20**Dear Member,**

ICAI requests all its Members to renew their Membership/COP with the Institute by remitting the annual Membership/Certificate of Practice fees, which become due for payment on 1st April, 2019 and need to be paid on or before 30th June, 2019. However, Membership/COP will be removed/cancelled if respective fee with due amount of GST is not received by ICAI on or before 30th September, 2019.

Members have the option to pay advance Membership/COP fee in exact amount for 3 years (1+2 years) along with GST as a final payment and in case of any upward revision in fee in future their Membership/COP will not be removed/cancelled from the Register of Members/COP on account of such revision. However, the shortfall will be liable to be paid by the Member.

The applicable amount of Membership Fee/Certificate of Practice Fee along with applicable GST i.e.18% is given below;

Fee for all Members holding Certificate of Practice		
	<i>Break up</i>	<i>Total</i>
Associate Member	Rs.4,500/-	
GST@ 18%	Rs.810/-	Rs.5310/-
Fellow Member	Rs.7,000/-	
GST@ 18%	Rs.1260/-	Rs.8,260/-
For all Members not holding Certificate of Practice		
	<i>Break up</i>	<i>Total</i>
Associate Member	Rs.1,500/-	
GST@ 18%	Rs.270/-	Rs.1770/-
Fellow Member	Rs.3,000/-	
GST@ 18%	Rs.540/-	Rs.3,540/-

Fee for Members of the age 60 years or above (as on 01.04.2019) but not holding Certificate of Practice		
	<i>Break up</i>	<i>Total</i>
Associate Member Fees	Rs.1,100/-	
GST@ 18%	Rs.198/-	Rs.1,298/-
Fellow Membership Fee	Rs.2,300/-	
GST@ 18%	Rs.414/-	Rs.2,714/-

Note: ICAI is going to promote e-journal for the Members who opt to support **I GO GREEN with ICAI** and the Council of ICAI has decided that the Members who opt not to have hard copy of Journal, will be given a discount of Rs.500/- in their annual membership fees. Thereby they may reduce an amount of Rs.590/- (including 18% GST) from their due amount of Membership/COP Fees.

Payment of above fee can be made through online on the link e-services available on the home page of our website www.icai.org. Payment can also be made through ECS Mandate (enclosed).

Members are also requested to pay the following (optional);

Chartered Accountants Benevolent Fund	
Life Membership	Rs.5000/-(If already not a life Member)
Yearly Subscription	Rs. 1000/-
Voluntary Contribution	A respectable amount
S Vaidyanath Aiyar Memorial Fund	
Life Membership	Rs.1000/- (If already not a life Member)
Yearly Subscription	Rs.50/-
Voluntary Contribution	A respectable amount
Air Mail charges for CA Journal (in case of members abroad)	Rs. 2100/- (optional)

We appeal all our Members to contribute generously to Chartered Accountants Benevolent fund (CABF).

**Additional Secretary
MC & MSS Section, ICAI, Noida**

Other Updates

AADHAR – PAN LINKING

CBDT extends due date for linking Aadhaar-PAN till 30th Sep 2019.

From F.Y. 2019-20, it will be mandatory to quote Aadhaar Number while Filing the Return of Income u/s 139AA(1)(ii) - CBDT Notification 31/2019 dated 31.03.2019

FILING ACTIVE (COMPANY KYC) FORM.

All Companies which got incorporated on or before 31st Dec 2017 and are under 'Active' status as on the date of filing shall file mandatorily the particulars for verification of registration and registered office, in e-Form e-form ACTIVE-INC-22A on or before 25th April 2019. Non filing will tag will as 'ACTIVE non complaint Company' and a fee of `10,000/-

SEBI

The transfer of shares of listed companies can be done only in the dematerialized form from April 1 although investors are not barred from holding shares in the physical form.

MINIMUM THRESHOLD FOR GST REGISTRATION

Notification No.-10/2019- Central Tax has exempted from obtaining registration for a person engaged exclusively in supply of goods and whose aggregate turnover in the financial year does not exceed ` 40 lakhs with effect from 1 April 2019 except persons making intrastate supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura and Uttarakhand.

GST REGISTRATION

The Central Board of Indirect Taxes and Customs (CBIC) have asked tax officers to be cautious while processing application for fresh GST registration by those businesses whose earlier registration has been cancelled due to non-compliance. The tax officers are also directed to analyze the information by an applicant in the fresh registration form regarding details of proprietor, director/members of managing committee of associations/board of trustees etc. vis-a-vis any cancelled registration having same details.

UNIQUE DOCUMENT IDENTIFICATION NUMBER (UDIN)

UDIN has been made mandatory as per the Council in the following phases:

- All Certification done by Practicing CAs w.e.f. 1st Feb, 2019.
- All GST & Tax Audit Reports w.e.f. 1st April, 2019.
- All other attest functions w.e.f. 1st July, 2019.

Now the 2nd phase has come into picture, i.e. w.e.f. 1st April, 2019, UDIN is being made mandatory for GST & Tax Audit Reports. Members are requested to make a note of above schedule of mandating UDIN and also adhere to the same while conducting Bank Audits.

Due Date Calendar

Date	Particulars	Return/Form	For the Period
Compliances under GST			
10-04-2019	GST TDS Return	GSTR 7	Mar-19
10-04-2019	GST TDS Return For E-commerce Operators	GSTR 8	Mar-19
11-04-2019	GST Return - Turnover more than 1.5 Crore	GSTR 1	Mar-19
13-04-2019	ISD Return	GSTR 6	Mar-19
18-04-2019	GST return - Composite Supplier	GSTR 4	Jan to Mar - 19
20-04-2019	GST return - Non - Resident Foreign Taxpayers	GSTR 5	Mar-19
20-04-2019	GST return - Non - Resident OIDAR Service Provider	GSTR 5A	Mar-19
20-04-2019	GST return - Summary of Outward & inward Supplies	GSTR 3B	Mar-19
30-04-2019	GST Return - Turnover upto 1.5 Crore	GSTR 1	Mar-19
Compliances under Companies Act			
25-04-2019	Verification of registered office	INC - 22A (Active)	Company incorporated on or before 31.12.2017
30-04-2019	Director's KYC (to be filed by every person having DIN)	DIR-3 KYC	-
Compliances under Income Tax Act			
14-04-2019	Issue of TDS Certificates u/s 194-IA & IB	NA	Feb-19
30-04-2019	Filing of Challan cum Statement for TDS u/s 194IA & IB	Form 26QB	Mar-19
30-04-2019	Uploading of Declarations in Form 15G & 15H	NA	Jan to Mar - 19
30-04-2019	TDS Payments	CHALLAN NO./ITNS 281	Mar-19
Compliances under Other Laws			
15-04-2019	ESI Payment	NA	Mar-19
15-04-2019	PF Payment	NA	Mar-19

Upcoming Events

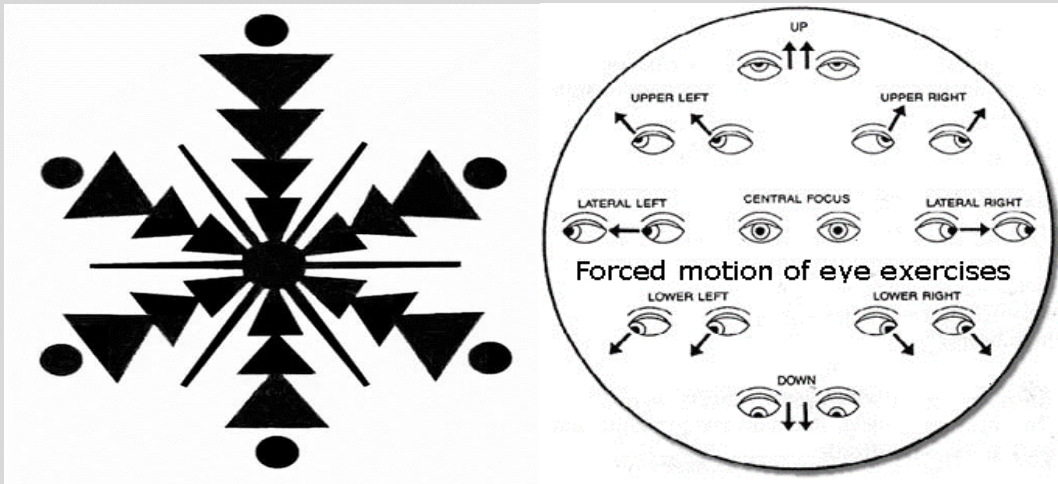
1. Seminar on Forms and Compliance in MCA Portal & Changes in Companies Act – 13th April, 2019
(Faculty - CS Manish Ratnani)
2. ITR Form Changes and Compliances – 27th April, 2019
3. Heads up in Blockchain Technology – May, 2019
(Faculties – Mr. Mrudav Shukla & CA Deepak Amarnani)

Live Life Lively

Say good bye to spec's - Eye meditation & workout for CA's

(Contributed by CA Sachin Raj Gupta)

Trāṭaka is a method of **Meditation** and **Eye Exercises** that involves staring at a single point such as a small object, black dot or candle flame. The practitioner may fix attention on a symbol such as the Om symbol, the image of some deity or guru, a mirror and stare at it. The object should be three to four feet (1 metre plus) away, the flame level with the eyes. Sit comfortably and relax but keep the spine erect and remain wakeful and vigilant. The eyes begin to water. Afterwards the eyes should be closed and one should concentrate on the after image. Duration of concentration from 5 to 10 minutes.



The **Eye Exercises** should be done after palming warm up that is rubbing the two hands and then putting on the eyes for warmth. The eye exercises involve upward downward movement for 10 times for uniformity and gradual increase in the number of sets also sideward movements and diagonal movements. Afterwards the circular movement in clockwise and anti-clock wise should be done 10 times each. Again after the exercises palming for warmth and tapering off must be repeated. After the workout wash the eyes with normal tap water and wipe with a towel.

By fixing the gaze the restless mind too comes to a halt. This kriya is said to enhance the ability to concentrate. It increases the power of memory and brings the mind to a state of awareness, attention and focus. It is said to bring energy to the eye and promote various mental abilities

All About April.....A Period Of Joy & Promise

(Contributed by CA Chandni Tolani)

The month's name is very aptly derived from the Latin word Aperio, meaning "to open (bud)". April is a month of transition and is a sign of new life. People all over the globe cherish this time with spring breaks and celebrating blooming of flowers.

*April is in, India's basking,
Stirring dull roots with spring
Heralds the vintage harvest,
With Tulip Festival-Asia's largest
Again Willows and Lilacs lay,
Jollyng Mahavir Jayanti & Good Friday*

*The flourishing greenery begets,
And Tassel of Maple Flower sets
Verdant Pastures, Weather vacillating,
With Baisakhi, Bihu, Chithirai, Aoling
A month unco gay beholding Easter Sunday,
Solemnizing Earth & National Arbor Day*

*See! The Sky is bright and clear,
But the GST due date is also near.
Oh, how fresh the winds are blowing!
But MCA Compliances are also soaring.
Yay! Morning's perfect blue, Sunshine dispersed,*

Tech Mania

Useful Excel Shortcuts

(Contributed by CA Ronak Mota)

In today's world Excel is the basic software which is required by almost every Chartered Accountant. Excel does everything from complex calculations to Data Presentations and Chartings and much more. Microsoft Excel was first released in 1987 and – despite popular competitors such as Google Sheets – is still used by millions of businesses throughout the world. Described as the “world's most popular productivity tool,” research suggests that almost 90 percent of companies use Excel for budgeting, planning and forecasting operations.

Here are some useful Excel Keyboard Shortcuts which will help in reducing the use of Mouse for Excel and thereby increasing the speed and efficiency in your daily Excel work.

(Note: When there is Plus (+) sign then press and hold all keys mentioned. If there is comma (,) then press keys one by one don't hold previous keys)

Keyboard Shortcut	Description
Ctrl + R	Fill right from cell left {i.e. Copy data from left cell to the current (right) cell}
Ctrl + D	Fill down from cell above {i.e. Copy data from cell above to the current cell}
F4	Repeat Last done action
F4 (Inside a formula)	While typing a formula, switch between absolute/relative references
Alt + =	Auto Sum
Ctrl + Spacebar	Select the Entire Column(s)
Shift + Spacebar	Select the Entire Row(s)
Ctrl + +	Insert cell or row or column. This function can be used with Ctrl + Spacebar or Shift + Spacebar to insert rows and columns speedily.
Ctrl + -	Delete cell or row or column. This function can be used with Ctrl + Spacebar or Shift + Spacebar to delete rows and columns speedily.
Ctrl + Page Up/Page Down	Navigate between sheets in the same workbook.
Alt, H, W	Wrap or Unwrap Text
Alt, H, M, C	Merge and Centre
Alt, H, M, U	Unmerge Cells
Alt, H, A, C	Centre Align
Alt, H, A, L	Left Align
Alt, H, A, R	Right Align
Alt, H, B, A	Shortcut for All Borders of selected cell(s)
Alt, H, B, N	Remove all borders
Alt, A, T	Insert Filter or remove Filter if inserted.

Glimpses of March Events

“Seminar on The Banning of Unregulated Deposit and Amendment in GST Act and Rules” held on 16.03.2019 (Faculties – CA Nitin Dagha, Gandhidham & CA Jigar Shah, Ahmedabad)



“Seminar on Bank Audit & WIRC Office Bearers’ Meet” on 23.03.2019 (Faculties – CA Hitesh Pomal, Ahmedabad & CA Pritesh Mehta, Jamnagar)





Branch Address : - Office No 106, 1st Floor, Saikrupa Complex, Plot No 575, Ward 12C,
Police Station Road, Gandhidham – 370201

Phone – 02836-230305 | Email – gandhidham@icai.org | Website - gandhidham-icai.org
