The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

April
2025

WIRC Gandhidham Branch E-Newsletter

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Chairman's Communique

Dear Professional Colleagues,

As we step into the vibrant month of April, I extend my warmest greetings to all of you. This month brings with it a spirit of renewal, celebration and reflection as we observe several significant festivals and occasions that resonate deeply with our diverse cultural heritage. The festival of "Ram Navmi" on April 6th reminds us of the virtues of

righteousness and integrity as exemplified by Lord Shri Ram. Let us draw inspiration from his life to uphold these values in our professional and personal endeavors.

April also marks the celebration of "Mahavir Jayanti" on April 10th, a day to honor the teachings of Lord Mahavir, emphasizing on Ahimsa, Self-Discipline, Equality and Compassion. These principles align closely with the ethical standards we uphold as members of the ICAI.

As the month progresses, we celebrate "Vaisakhi" and "Bihu" on April 14th, ushering in the New Year for various communities across India. These festivals symbolize prosperity, new beginnings and the fruits of hard work. Let us embrace this spirit of renewal and channel it into our professional growth and contributions to the fraternity.

In addition, the observance of "Earth Day" on April 22nd serves as a of our responsibility towards sustainability and environmental stewardship.

Further, Gandhidham Branch Managing Committee Members attended All India Managing Committee Members Meet (AIMCMM), 2025 held at New Delhi on 21-22-23 March, 2025 under the able leadership of our honorable President CA Charanjot Singh Nanda Sir and Vice President CA Prasanna Kumar D Sir. Almost, 1250 managing committee members of 177 branches and convener of CPE study circle across all region of India were present in this orientation program for understanding how our Alma mater ICAI is functioning under various committees with the guidance of CCM & RCM and what are various initiatives are taken by our Institute and torch bearers for the betterment of our profession. Besides, orientation program also gives opportunity to network and learn from CCM, RCM & managing committee members of other branches.

To conclude with quote on leadership from Ratan Tata,

"If you want to walk fast, walk alone. But if you want to walk far, walk together."

This beautifully encapsulates the essence of collaborative leadership and the importance of teamwork in achieving long-term success.

Wishing you and your families a month filled with joy, prosperity and meaningful celebrations.

With Regards,
CA Mahesh Limbani
Chairman – Gandhidham Branch of WIRC of ICAI

Editorial Echoes

Dear Members,

Month of April marks the beginning of a fresh chapter for businesses as they start the new financial year. This is the time when companies close out their previous year's accounts, finalize financial records, and review what worked and what didn't. For example, a local retail store may reconcile its sales data and expenses from the past year to see where it can cut costs or invest more. This process sets a clear stage for better planning and helps avoid mistakes in the coming year.

At the start of the new financial year, businesses often update their budgets and adopt new tools to manage their finances more efficiently. Many companies take this opportunity to switch to the latest accounting software or digital tools that make tracking income and expenditures simpler and more accurate. For instance, a small business might implement a cloud-based system to easily track cash flow, while a larger organization may hold training sessions to ensure that all employees are aware of the latest tax rules and financial regulations.

In addition to updating their systems, companies also use this period to set new financial goals and plan for future growth. They may decide to invest in new projects, streamline operations, or improve customer services based on the insights gathered from the past year. With clear objectives, such as reducing costs or increasing revenue through better budgeting, organizations prepare themselves for a more stable and prosperous year ahead. This proactive approach helps them navigate challenges more effectively and build a stronger foundation for long-term success.

Furthermore, April 2025 is also a time when organizations turn their focus inward to strengthen internal processes and ensure compliance with updated regulations. For instance, a medium-sized manufacturing firm might organize workshops to train its accounting team on new tax guidelines, while a financial institution could review its internal control measures to boost transparency. This re-evaluation not only enhances operational efficiency but also builds trust with stakeholders. By adopting innovative solutions like automation of routine tasks and real-time financial dashboards, companies are positioning themselves to adapt quickly to market changes, ensuring that the upcoming financial year is both secure and growth-oriented.

Editorial Board of Gandhidham Branch of WIRC of ICAI

Voices of Gandhidham

AI BASED AUDIT

Abstract

There are many potential challenges for IT auditors preparing to equip themselves to audit artificial intelligence (AI). But solutions do exist that can transform challenges into successes. This white paper focuses on what auditors need to know as they prepare to focus on AI. It explores the definition of AI, describes the challenges of auditing AI, and discusses how the current version of Auditing can be leveraged to Audit AI. Additionally, it identifies other frameworks that are also relevant today. Auditors will explore initial keys to successfully Auditing AI and uncover relevant references.

CA Nirali Kariya

Potential of AI in Audit Context

AI is transforming the audit process by making it faster, more accurate, and more efficient. It helps auditors analyse large amounts of data, such as journals, bank statements, and contracts, much quicker than manual methods and with fewer mistakes. AI replaces traditional audit procedures, improving how client information is analysed and risks are identified. This ultimately enhances audit quality and makes the process more reliable.

AI adds value to different parts of the audit process. The image below breaks down the key phases of an audit and shows how much AI supports each stage. While every phase benefits from AI, fully using its potential will take time and continuous development in the coming months and years.
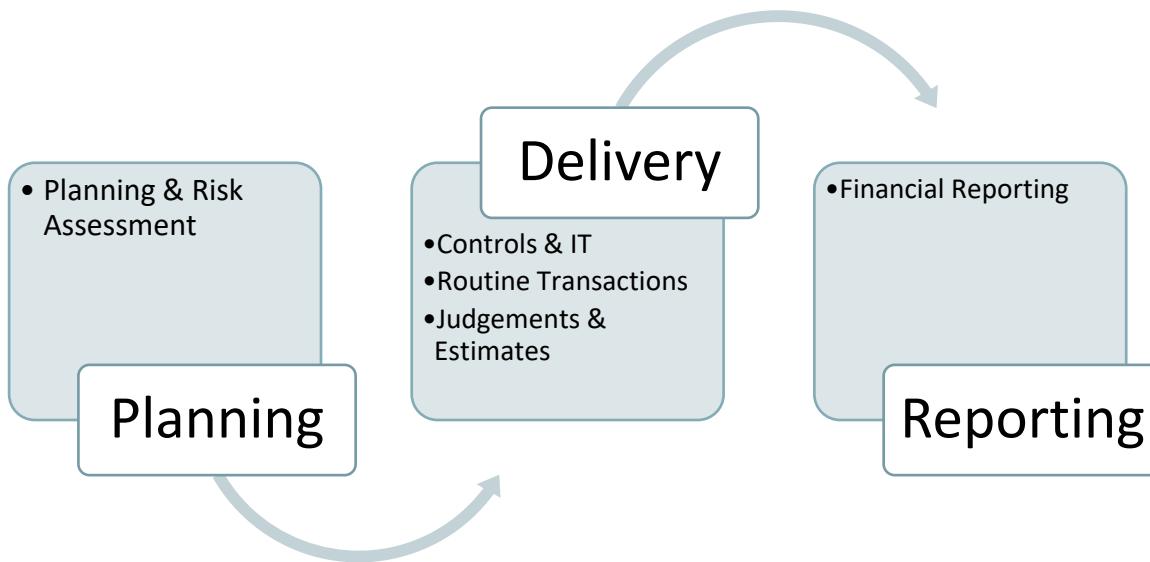
How can AI support the Audit?

AI-based audit technology, works alongside other tools to help auditors focus on key risks. Traditional audits rely on statistical sampling, which is like searching for a needle in a haystack. However, with Data & Analytics, auditors can now analyse entire datasets, making it easier to identify unusual transactions (the "needles").

AI takes this further by improving outlier and anomaly detection, ensuring a 100% analysis of data with greater accuracy. As AI becomes more integrated into audits, the role of Technology/IT Auditors will grow, and Financial Auditors will need to develop more tech skills to keep up with the evolving landscape.

Where is AI applied today?

As shown in the image, routine transactions are best suited for AI-powered technology. Data & Analytics have already improved this process by analysing 100% of transactions instead of just a sample. Unlike traditional methods with fixed criteria, AI can adapt and refine these criteria using patterns and historical data, making the analysis more accurate and dynamic.

Rethinking Journal Entry Testing with AI

AI is transforming Journal Entry Testing (JET) by changing how high-risk transactions are identified. Traditionally, auditors first define high-risk criteria and then search for related journal entries, typically as a year-end activity. These criteria are based on the organization's structure and fraud-risk indicators.

AI reverses this process by identifying high-risk journal entries first, without relying on predefined criteria. It then reveals the patterns and risk factors found in the data, which auditors validate. This shift allows for early risk detection and better audit planning, helping auditors focus on the most critical areas throughout the year instead of waiting until year-end.

Challenges and Solutions for the AI Auditor

Challenges for AI Auditing	Keys to Successful AI Auditing
1. Lack of AI-specific regulations and guidance	1. Adapt existing frameworks and focus on governance, not just algorithms.
2. Complexity and variability of AI systems	2. Gain technical understanding of AI design and engage specialists as needed.
3. Communication gaps and lack of stakeholder alignment	3. Proactively explain AI processes and involve all stakeholders.
4. Risks from third-party AI solutions and evolving technology	4. Ensure transparency, document AI architecture, and establish clear controls.

Technology-Enabled Information Testing

Artificial intelligence is revolutionizing information testing, making it more precise and efficient. Given that information testing is a critical component of most audits, the impact is significant. One such AI-powered tool is DataSnipper, an intelligent automation solution integrated with Microsoft Excel. This technology enhances reconciliation by streamlining the verification of sample data against supporting documents. Additionally, it improves the review process by allowing direct access to source information. From data extraction to processing, analysis, and review, the entire workflow becomes increasingly integrated and fully technology-enabled.

Ensuring Risk Management in Technology

Effective risk management is essential when integrating technology into audits. Every tool, including AI-driven solutions, undergoes a rigorous due diligence process that evaluates key factors such as transparency, security, and privacy. This thorough assessment is crucial for establishing trust in technology.

AI development should be guided by critical risk considerations, including data integrity, statistical validity, model accuracy, transparency, fairness, resilience, and reliability. These factors ensure that technology remains robust, reliable, and aligned with audit standards.

Choosing the Right Audit Technology: Aligning with Your Technology Landscape

As companies continue investing in modern, harmonized, and centralized processes, the adoption of advanced ERP systems is driving efficiency. These investments enable businesses to leverage ERP providers' capabilities in Data & Analytics, Automation, and AI, transforming how audits are conducted.

To ensure effective audit coverage, auditors must align their technology toolkit with the client's digital ecosystem, considering the client's level of digitization and technological maturity. By integrating audit technology with the client's existing systems, auditors can develop a more customized and efficient approach that maximizes the client's investments and process variations.

Given that every client has a unique digital maturity level and operational framework, the selection and combination of audit tools must evolve accordingly. This dynamic approach ensures that audits remain relevant and responsive to the client's ongoing technological advancements.

A key component of leveraging client technology effectively is understanding and validating the underlying systems, including code, algorithms, and automation processes. Auditors must thoroughly assess these elements to ensure compliance and accuracy in their evaluations.

Moving forward, AI-driven solutions are expected to play an increasingly significant role, further enhancing the efficiency and precision of audits. By embracing this evolving audit landscape, auditors can provide more insightful, technology-driven assessments, ultimately improving the audit experience for both auditors and clients alike.

Evaluating Audit Technology: Key Principles for Decision-Making

In an evolving audit landscape, selecting the right technology is crucial. To determine whether a tool is truly beneficial, auditors can apply the following guiding principles:

Enhancing Audit Quality: Does the technology improve the accuracy, efficiency, or depth of the audit process?

Strengthening Internal Controls: Does it contribute to better risk management and compliance?

Providing Valuable Insights: Can it generate meaningful data-driven insights to support decision-making?

Driving Transformation: Is the tool a game changer that significantly improves existing processes?

Since every technology investment comes with a cost, these principles help ensure that only the most impactful and value-driven solutions are adopted—ultimately benefiting all stakeholders.

The Evolving Skillset for Technology-Driven Audits

As technology becomes an integral part of audits, the required skillset is also evolving. Auditors must go beyond traditional financial expertise and develop the ability to connect processes, data points, and risks effectively. This shift highlights the growing intersection between finance and technology.

For example, professionals are now integrating technology-focused learning into their CPA education, equipping themselves with both financial acumen and digital proficiency. This blended expertise is no longer optional—it's becoming the standard. Companies are increasingly adopting this model, recognizing that retaining and attracting top talent requires professionals who understand both finance and IT.

As audit technology advances, so must the skills of those using it, ensuring a more efficient, insightful, and future-ready audit process.

What Stays the Same in a Tech-Driven Audit?

While technology is transforming audits, some fundamental principles remain unchanged—and will continue to do so.

Understanding Technology's Limitations: Even the most advanced tools have constraints. Auditors must critically assess their outputs and validate findings to ensure accuracy.

The Human Element: No matter how sophisticated technology becomes; the expertise and judgment of the auditor remain crucial. The person behind the screen is the key decision-maker.

Client Knowledge & Interaction: Building strong client relationships and understanding their business context will always be essential. Technology can enhance efficiency, but meaningful interpretations and conclusions come from human insight.

As audits become more technology-driven, these enduring principles ensure that the audit process remains reliable, insightful, and effective.

Key Questions to Assess Your Organization's Audit Readiness

To effectively integrate technology into audits, organizations should evaluate their current digital landscape and risk management strategies. Here are some critical questions to consider:

Digital Maturity: How digitized are our business processes, and how efficiently are supporting documents and information managed?

AI Risk Management: How robust is our due diligence process in identifying and mitigating AI-related risks?

Governance & Compliance: What key principles guide our audit and compliance framework, and how are they enforced?

Data Quality & Governance: What is the current state of our data quality, and how well are data governance practices implemented?

Addressing these questions will help organizations refine their approach to audit technology, ensuring stronger controls, improved efficiency, and better decision-making.

Conclusion: The Future of Audit Technology is Human-Centered

Artificial intelligence is already transforming audits, helping organizations make better use of resources and enhancing auditors' professional judgment. However, we are still in the midst of this journey—there is no final destination, only continuous evolution.

Successful integration of AI in auditing depends on people, change management, and the right skill mix. Technology is a powerful tool, but its effectiveness ultimately relies on those who use it. The auditor's expertise, critical thinking, and professional judgment remain irreplaceable—both today and in the future.

The Importance of SOP: Why Every Business Needs a Playbook

CA Dimple Khandheria

"Arre bhaiya, pehle toh yeh kaam aise hota tha — ab kyun alag hai?"

How often have you heard this at work? One person follows one process, another person does it differently — and no one knows which way is right. That's exactly what happens when a business lacks clear Standard Operating Procedures (SOPs).

In India's fast-paced and diverse business environment, SOPs are essential for maintaining order and consistency. From small family-run businesses to large corporates, having a well-defined SOP ensures that work is done efficiently and correctly — no matter who's handling it.

Let's explore why SOPs are crucial for businesses and how they drive growth and stability.

What is SOP?

A SOP is a detailed, step-by-step guide that outlines how specific tasks or processes should be carried out within an organization.

An effective SOP should be:

✅ *Clear and Simple – Easy to understand, even for a new hire*

✅ *Detailed – Covers every step without leaving room for guesswork*

✅ *Adaptable – Flexible enough to adjust to market or regulatory changes*

✅ Accessible – Easy for all team members to refer to when needed

 Why SOPs Matter?

1. CONSISTENCY AND QUALITY CONTROL

In businesses, maintaining quality across different branches or teams is a challenge. SOPs ensure that the same process is followed, leading to consistent output.

Ensures uniform product and service quality

Reduces errors and rework

Example: McDonald's with standardized recipe for Burgers ensures that customers get the same taste and quality, whether they're in Mumbai or Delhi.

2. INCREASED EFFICIENCY AND TIME SAVINGS

Without SOPs, employees waste time figuring out how to complete tasks. A well-defined SOP reduces confusion and speeds up work.

Reduces the learning curve for new hires

Minimizes delays and bottlenecks

Improves workflow and reduces wastage

Example: An SOP for invoice processing can reduce the time it takes to approve payments, improving cash flow.

3. COMPLIANCE AND RISK MANAGEMENT

Businesses face complex regulatory requirements, from GST filings to labour laws. SOPs help businesses stay compliant by documenting the correct processes and ensuring they are followed consistently.

Reduces the risk of legal penalties and fines

Provides a clear record for audits and inspections

Example: A financial institution's SOP for KYC (Know Your Customer) will help avoid penalties from RBI for non-compliance.

4. ACCOUNTABILITY AND PERFORMANCE TRACKING

SOPs clearly define roles, responsibilities, and expectations. This helps:

Hold employees accountable for their work

Identify areas for improvement

Example: If a monthly report isn't submitted on time, an SOP can clarify who was responsible and what steps were missed.

5. BUSINESS CONTINUITY AND SCALABILITY

In an unpredictable business environment — from market fluctuations to sudden policy changes — having SOPs in place ensures that operations continue smoothly.

Ensures business continuity during employee turnover

Makes it easier to expand to new locations

Helps maintain consistent standards as the business grows

Example: A startup expanding to multiple cities can replicate its customer service model easily if there's a well-defined SOP.

How to Develop Effective SOPs?

Creating SOPs isn't just about writing down steps — it's about building a system that works.

Here's how to develop SOPs that deliver results:

✅*Involve the Right People – Include input from the employees who perform the task daily.*

✅*Keep It Simple – Avoid jargon and keep instructions straightforward.*

✅*Test and Revise – Pilot the SOP and adjust based on feedback.*

✅*Make It Accessible – Store SOPs in a central location where employees can easily access them.*

✅*Review and Update Regularly – Business needs change, so should your SOPs.*

Conclusion

An SOP isn't just a Piece of paper — it's collaborative document that becomes the backbone of how business operates. In this dynamic market, where changes are constant and competition is intense, a well-crafted SOP gives you competitive edge. *It ensures that no matter who's on the job or where it's being done*, the result is consistent and high-quality.

The question isn't whether you need SOPs — it's whether your current ones are helping you succeed.

Strong SOPs lead to strong businesses. Are yours up to the mark?

AI as a Transformative Tool in Auditing: Enhancing Efficiency, Accuracy, and Risk Management

Auditing has long been a cornerstone of financial accountability, ensuring transparency, accuracy, and regulatory compliance in financial reporting. While traditional audit methodologies have been effective, they often fall short in handling large volumes of data, detecting complex fraud patterns, and improving overall efficiency. With the advent of Artificial Intelligence (AI), auditors now have access to powerful tools that enhance audit quality, mitigate risks, and strengthen financial oversight. The auditing profession is undergoing a profound transformation as AI-driven solutions revolutionize conventional audit processes, improving accuracy, efficiency, and risk management.

CA Hency Shah

Weaknesses of Traditional Audit Approaches

Sampling-Based Audit Procedures

Traditional audits often rely on sample-based testing due to the impracticality of manually examining all transactions. This approach introduces the risk of undetected anomalies or material misstatements.

Human Error and Bias

Manual audits are prone to errors, inconsistencies in data interpretation, and unconscious biases that may impact auditor independence and objectivity.

Time-Intensive and Costly

Traditional audits require significant time investments, especially in reconciliations, risk assessments, and substantive testing, often leading to increased costs and inefficiencies.

Limited Capacity to Handle Large Data Sets

The rapid growth of transactional data makes it difficult for auditors to process and analyze large datasets using conventional spreadsheet-based methods.

Reactive Rather Than Proactive Risk Assessment

Traditional audits primarily focus on historical data, making them reactive rather than proactive in identifying financial misstatements and fraud.

How AI Overcomes These Weaknesses

Comprehensive Data Analysis Instead of Sampling

AI-powered audit tools leverage machine learning and big data analytics to analyze entire data populations, enhancing audit assurance by detecting real-time anomalies.

Elimination of Human Bias and Error

AI reduces human error by using algorithm-driven analysis that is consistent, objective, and free from cognitive biases.

Enhanced Efficiency and Cost Reduction

By automating routine tasks such as data extraction, classification, and reconciliation, AI significantly reduces audit time and costs, allowing auditors to focus on strategic advisory services.

Processing Large and Unstructured Data

AI tools can analyze vast amounts of structured and unstructured data, including contracts and emails. Natural Language Processing (NLP) helps auditors review legal and compliance documents more effectively.

Proactive Fraud Detection and Risk Prediction

AI-driven predictive analytics and anomaly detection help identify unusual patterns indicative of fraud or financial misstatements, enabling proactive risk management.

The Role of AI in Modern Auditing

Data Analytics & Pattern Recognition

AI-driven tools can process large datasets to detect anomalies, trends, and risks that might be missed in traditional sampling methods.

Automation of Routine Tasks

Robotic Process Automation (RPA) automates reconciliations, transaction matching, and data extraction, freeing auditors for higher-value tasks.

Risk Assessment & Fraud Detection

Machine learning algorithms analyze historical data to detect irregular transactions, enhancing fraud risk assessments.

Natural Language Processing (NLP) for Document Review

AI-powered NLP tools extract insights from contracts and financial documents, ensuring compliance with accounting standards and regulations.

Predictive & Prescriptive Analytics

AI enhances predictive capabilities, allowing auditors to anticipate financial risks and irregularities before they escalate.

The Future of AI in Auditing

As AI continues to evolve, its impact on auditing will be far-reaching:

Regulatory Adoption: Standard-setting bodies and regulators increasingly recognize AI's role in ensuring audit quality and compliance.

Enhanced Cybersecurity Audits: AI-driven cybersecurity assessments will mitigate financial risks associated with cyber threats.

Blockchain and AI Integration: The convergence of AI and blockchain will enhance audit transparency, automate compliance, and reduce fraud.

Continuous Auditing: AI will enable real-time, continuous auditing, ensuring constant financial oversight.

Benefits of AI in Audit

Enhanced Efficiency: AI automates tasks, reducing workload and improving audit turnaround times.

Improved Accuracy: AI minimizes human errors, ensuring reliable audit findings.

Comprehensive Audit Coverage: AI enables full population testing, leading to more thorough audits.

Strengthened Fraud Detection: AI detects anomalies in transactions, improving fraud risk management.

Data-Driven Insights: AI facilitates deeper data analysis, helping auditors provide strategic business insights.

Challenges & Considerations

While AI offers immense benefits, its adoption comes with challenges:

Data Privacy & Security: Protecting sensitive financial data is crucial when using AI in audits.

Regulatory & Ethical Considerations: AI tools must align with regulatory frameworks and professional ethical standards.

Training & Skill Development: Chartered Accountants need to upskill to work effectively with AI tools, combining technological expertise with professional judgment.

Reliability of AI Models: Continuous validation and monitoring of AI models are necessary to ensure accuracy and mitigate bias risks.

AI is redefining the audit landscape, offering unparalleled opportunities to enhance efficiency, accuracy, and insights. Chartered Accountants who proactively integrate AI into their audit methodologies will not only stay ahead in the profession but also contribute to higher-quality audits and stronger financial integrity. Embracing AI is no longer optional—it is essential for the future of auditing.

Navigating the Updates

Indirect Tax

Direct Tax

Amendment to GST Amnesty (Notification No. 11/2025 - 27th

Notification No. 19/2025

Partial Period Coverage: Taxpayers can now apply the Amnesty Scheme only for eligible periods (1st July 2017 to 31st March 2020) without affecting disputes for later periods

Power Finance Corporation Ltd's 10-Year Zero Coupon Bond notified under **Section 2(48) of the Income Tax Act**.

Appeal Procedure: Taxpayers can inform authorities about opting for the scheme, allowing separate appeal proceedings for ineligible periods

These bonds are issued at a discount and redeemed at face value, likely enjoying certain **tax benefits**.

No Refunds: Any tax, interest, or penalty already paid for combined periods (eligible + ineligible) won't be refunded.

CGST Offices Working on Year-End (Directive - 28th March 2025)

Notification No. 21/2025

CGST field offices remained open on 29th, 30th, and 31st March 2025 to assist taxpayers with year-end compliance.

Introducing **Safe Harbour Rules** under **Section 92CB** for AY 2025-26.

Safe Harbour Rules provide **pre-defined margins** for international transactions to avoid transfer pricing scrutiny.

Amendment made in **Rule 10TA** to streamline compliance.

Schedule Smart, Deadlines at a Glance

Date	Particulars	Return/Form	For the Period
• INCOME TAX •			
April 07, 2025	Due date for depositing TCS collected	TCS Payment	Mar-25
April 14, 2025	Due date for issue of TDS Certificate for tax deducted under section 194-1A, 194-IB, 194M, 194S	Issue of TDS Certificate: 194-IA, 1941B, 194M, 1945	Feb-25
April 30, 2025	Due date for deposit of Tax deducted	TDS Payment	Mar-25
April 30, 2025	Due date for furnishing of challan-cum-statement in 194-1A, 194-IB. 194M	TDS Pay-194-1A, 194-IB, 194M. 1945	Mar-25
April 30, 2025	Due date for furnishing of Form 15G/15H declarations	Form 15G/15H	Jan – Mar 25
• GOODS AND SERVICE TAX •			
10-Apr-2025	TDS under GST – Return for tax deducted at source	GSTR-7	March 2025
10-Apr-2025	TCS under GST – Return for tax collected at source by e-commerce operator	GSTR-8	March 2025
11-Apr-2025	Monthly return for outward supplies (Turnover > ₹5 Cr or opted for monthly)	GSTR-1	March 2025
13-Apr-2025	Quarterly return for outward supplies for QRMP taxpayers (Jan-Mar 2025 Quarter)	IFF	March 2025
13-Apr-2025	Return for Input Service Distributor (ISD)	GSTR-6	March 2025
20-Apr-2025	Composition dealers Challan-cum-statement	CMP -08	Jan-Mar 25
20-Apr-2025	Monthly return for March 2025	GSTR-3B	March 2025
22-Apr-2025	Quarterly return for Jan-Mar 2025	GSTR-3B	Jan-Mar 2025
24-Apr-2025	Quarterly return (for Group B states)	GSTR-3B	Jan-Mar 2025
30-Apr-2025	Annual Return (Composition Scheme Taxpayers)	GSTR-4	FY 2024-25
• MCA•			
30-Apr-2025	For companies having deposits or exempted deposits (if not yet filed)	DPT-3	FY 2024-25
30-Apr-2025	Half-yearly return (Oct 2024–Mar 2025) for outstanding dues to MSMEs	MSME-1	Oct 2024–Mar 2025
• ESI, PF ACT •			
15-Apr-2025	Payment of PF	-	March 2025
15-Apr-2025	Payment of ESIC	-	March 2025
25-Apr-2025	Filing of PF Return	Form 5A / ECR	March 2025

The due dates mentioned are subject to changes notified by the concerned department.

Moments in March 2025

Certificate Course on "AI for Chartered Accountants" conducted at Gandhidham Branch from 6 – 8 March 2025

Lecture Meeting on "360° Overview - Year End Readiness: Key Actions Before March 31" at Gandhidham Branch on March 15, 2025 (Speaker – CA Sulabh Patel, Ahmedabad)

Lecture Meeting on "Bank Branch Audit" at Gandhidham Branch on March 24, 2025 (Speaker – Audit of Loans and Advances - CA Gopal Dhakan, Surat & IRAC Norms and Reporting under LFAR – CA Bhavee Thacker, Bhuj)
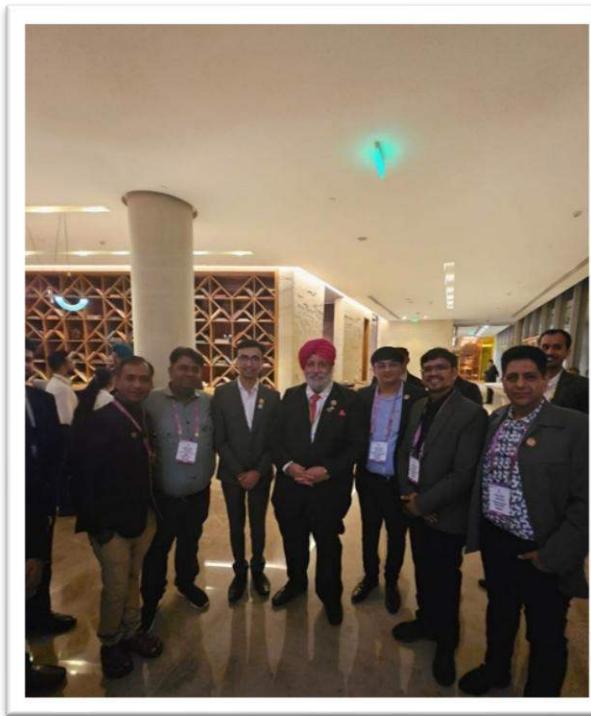
All India Management Committee Members Meet conducted at New Delhi from 21 – 23 March 2025

What's Next?

Seminar on

Implementation of Guidance Note on Financial Statements of Non-Corporate Entities from April 01, 2025

- Format
- Applicability of Accounting Standards
- Disclosures