



July  
2025

## WIRC Gandhidham Branch E-Newsletter

### Managing Committee

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CA Mahesh Limbani

**Vice Chairman**  
CA Virag Acharya

**Secretary**  
CA Sameer V Mehta

**Treasurer**  
CA Jigneshkumar  
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**Newsletter**  
Committee  
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CA Virag Acharya  
CA Sameer V Mehta  
CA Jigneshkumar Kotak  
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CA Harnisha Shah  
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CA Mukund Lakhwani



### In this issue

Chairman's Communique **Page 00**

Editorial Echoes **Page 02**

Voices of Gandhidham **Page 04**

Navigating Updates **Page 11**

Schedule Smart **Page 12**

Moments in May 2025 **Page 13**

Whats Next **Page 16**

CMP Benefits **Page 17**

## Chairman's Communique

Dear Professional Colleagues,

Namaste and Warm greetings!

July marks a defining chapter in our professional journey as we proudly celebrated the **77th Chartered Accountants Day—1st July**, an occasion that reminds us of the enduring strength, relevance and credibility of our beloved profession. Since its inception through the enactment of the Chartered Accountants Act in 1949, the ICAI has stood as a pillar of ethical governance, financial stewardship and unwavering public trust.



As professionals entrusted with the responsibility of shaping financial transparency and accountability, this day serves not just as a commemoration but a reaffirmation of the values we live by. It reminds us that behind every audit report, advisory or balance sheet, lies the integrity of a CA—a standard our predecessors upheld and we now carry forward with pride.

At the Gandhidham Branch, we embraced this milestone with heartfelt energy and inclusive participation. Our celebrations embodied not just the profession's achievements but also its responsibility toward society:

- The CA flag hoisting ceremony at our Branch premises set the tone—rooted in tradition and professional pride and was not only a proud gesture but a symbolic reaffirmation of our commitment to uphold ICAI's legacy.
- The evening of Sunday, 29th June sparkled with energy at our grand CA Fest “JOSH 2025”, celebrating the vibrance of our fraternity and filled the air with enthusiasm,

creativity and unity—a resounding echo of our members' sparkling spirit showcasing other talents amongst our members and students.

- Activities like the Cyclothon and Tree Plantation Drive reflected our dedication to health and sustainability.
- Our outreach efforts extended to Karuna Vihar, where members lovingly distributed Personal Care Kits and Served Food with heartfelt humility and brought home the message that compassion and social responsibility are just as integral to our professional lives.
- A Blood Donation Camp at the IMA Blood Bank jointly with KKP Yuvak Mandal, Gandhidham, Rotaract Club of Gandhidham & HDFC Bank Ltd. Gandhidham underscored our social responsibility beyond the balance sheet and are always ready to associate with various social association or corporates for noble cause and service.
- We concluded the celebrations with a special screening of “Well Done CA Saheb”, a cinematic salute to the values, challenges and triumphs of our profession—a moment of collective pride and reflection. A film celebrating our profession, offered not just entertainment but renewed pride in our identity as Chartered Accountants.

We also welcomed Rath Yatra on 24th June with its timeless lesson of harmony in motion and will soon observe Guru Purnima on 10th July, a tribute to the mentors who shape our journeys—much like the profession itself that continues to guide us through dynamic landscapes.

On professional front, we are planning to organize a knowledge sharing One day Seminar on GST on Saturday, 12th July, 2025 under the aegis of Indirect Tax Committee. Moreover, we are committed to organize many more such seminar, conference and workshop on various topics relevant to our profession.

Let us carry this momentum forward, blending knowledge with kindness, tradition with innovation and ambition with humility.

Let me conclude with Slok on Guru on this auspicious occasion of Guru Purnima,

\*\*गुरुब्रह्मा गुरुविष्णुः गुरुदेवो महेश्वरः।  
गुरु साक्षात् परब्रह्म तस्मै श्री गुरवे नमः॥\*\*

यह श्लोक गुरु की महिमा का वर्णन करता है। इसका अर्थ है: "गुरु ब्रह्मा (सृष्टि के रचयिता) हैं, गुरु विष्णु (पालनहार) हैं, गुरु शंकर (संहारकर्ता) हैं। गुरु ही साक्षात् परब्रह्म (परमात्मा) हैं। उन गुरु को मेरा नमस्कार है।"

With best wishes for a meaningful and enriching month ahead,

With Warm regards,

*With Regards,*

*CA Mahesh Limbani*

*Chairman – Gandhidham Branch of WIRC of ICAI*

## Editorial Echoes

Dear Members,

July marks the beginning of the second quarter of the financial year 2025–26, offering a timely opportunity to recalibrate your strategies, assess performance, and gear up for the months ahead. As the monsoon sets in across most parts of the country, it's essential to balance fiscal vigilance with operational resilience. Here's a comprehensive guide to help you make the most of July:

### 1. Mid-Year Financial Health Check

- Quarter One Review: Analyze actual performance against your April–June budgets. Identify areas of overspend and unexpected variances—whether in revenue streams, raw material costs, or overheads—and draft corrective action plans.
- Cash Flow Forecasting: Update your cash flow models with new inflows and outflows. Stress test scenarios around delayed receivables or seasonal slowdowns, ensuring sufficient liquidity buffers for any supply chain hiccups.
- Working Capital Optimization: Reconcile inventory levels, tighten credit norms where necessary, and explore vendor financing options to maintain a healthy working capital cycle.

### 2. Compliance and Regulatory Focus

While specific submission dates vary by jurisdiction, July is traditionally a busy month for corporate and indirect tax compliances. To stay ahead:

- Review Your Compliance Calendar: Ensure all routine filings—be they GST returns, professional tax declarations, or statutory audits—are on track. Set up automated reminders and cross verify that documentation (invoices, challans, ledgers) is complete and readily accessible.
- Regulatory Updates: Keep an eye out for any new circulars or notifications issued by tax authorities or regulatory bodies. Ensure your team subscribes to reputable update services to capture changes swiftly.

### 3. Technology and Automation

Embracing the right tools can transform your finance function from reactive to strategic. Consider:

- Cloud Enabled Reporting: Shift to real time dashboards that consolidate data across functions—sales, procurement, finance—to give leadership instantaneous visibility into KPIs like gross margins and EBITDA trends.
- Robotic Process Automation (RPA): Identify high volume, repetitive tasks (e.g., invoice processing, bank reconciliations) and pilot RPA bots. This frees up senior analysts to focus on value adding activities like variance analysis and scenario planning.
- Data Security Measures: With increasing cyberthreats, ensure multi factor authentication, regular vulnerability assessments, and encrypted backups. Conduct a tabletop exercise to test your incident response protocols.

### 4. Monsoon Era Risk Management

The monsoon season can bring both opportunities and challenges:

- Supply Chain Resilience: Map critical suppliers and assess their exposure to weather related disruptions. Develop contingency plans—alternate vendors, buffer inventory, or clustered deliveries—to minimize downtime.
- Insurance Review: Revisit your property and business interruption insurance to confirm adequate coverage for flood or storm related damages.

- Business Continuity Drills: Test remote work capabilities, data recovery processes, and communication channels to ensure swift response during localized disruptions.

## 5. Investing in Your Team

Continuous learning remains a cornerstone of professional excellence:

- Webinars & Workshops: Curate a summer schedule of interactive sessions on emerging topics like GST audit best practices, transfer pricing updates, or ESG reporting frameworks.
- Peer Learning Circles: Encourage cross functional case studies within your firm—finance, operations, IT—to foster holistic problem solving and knowledge sharing.
- Certification Planning: Support ambitious team members in charting out their ICAI or international qualification timelines, including mock test schedules and study groups.

Wishing you a productive and insightful July. May your financial strategies adapt seamlessly to the changing season, and may your organization thrive on both compliance and innovation fronts.

*Editorial Board of Gandhidham Branch of WIRC of ICAI*

## Voices of Gandhidham

### Achievement of CA PROFESSION (1949-2025) and the Future of Profession



At this outset, friends please accept my hearty congratulations on the eve of 77th CA day.

The Institute of Chartered Accountants of India (ICAI) has had numerous achievements since its inception in 1949. Here are some key milestones:

**Establishment and Regulation:** ICAI was established as a statutory body under the Chartered Accountants Act, 1949, to regulate the profession of accountancy in India.

**Membership and Global Recognition:** ICAI is the second-largest accounting body in the world, with over 4 lakh members and more than 10 lakhs students. It has forged agreements with international bodies to facilitate mobility of Indian CAs globally.

**CA Shailesh V. Chothani**  
Past Chairman -2014

**Accounting and Auditing Standards:** ICAI has issued 32 Accounting Standards and 46 Engagement and Quality Control Standards, which are mandatory for entities in India. These standards have been harmonized with international standards.

**Education and Training:** ICAI oversees education, examination, and technical training of chartered accountants. It has also launched various initiatives, such as skill development programs and certificate courses.

**International Collaborations:** ICAI has signed MOUs with professional accounting bodies worldwide to promote cooperation and exchange of knowledge.

**Forensic Accounting and Investigation Standards:** ICAI has constituted a committee to develop Forensic Accounting and Investigation Standards (FAIS), which will be a first in the accounting world.

**Valuation Standards:** ICAI has issued Valuation Standards to promote best practices in valuation.

**Platinum Jubilee Celebrations:** ICAI celebrated its 69th anniversary in 2018 and launched its Platinum Jubilee Year. The celebrations included various activities, such as blood donation drives and skill development programs.

**Hosting World Congress of Accountants:** ICAI will host the World Congress of Accountants in Mumbai in 2022, marking a significant milestone in its history.

**The Institute of Chartered Accountants of India (ICAI) has been actively contributing to AI education and training for its members and students. Here are some key initiatives:**

#### AI Training Programs:

**1. ICAI's Artificial Intelligence (AI) and Analytics Committee:** This committee focuses on promoting AI awareness, education, and adoption among ICAI members.

**2. AI Training Modules:** ICAI has developed AI training modules for its members, covering topics like AI fundamentals, machine learning, and data analytics.

#### Skill Development:

**1. Skill Development Programs:** ICAI offers skill development programs that include AI and data analytics, enabling members to enhance their professional skills.

**2. Certificate Courses:** ICAI provides certificate courses on AI and data analytics, which help members develop expertise in these areas.

## **Research and Publications:**

**1. Research Papers and Articles:** ICAI publishes research papers and articles on AI and its applications in accounting, auditing, and finance.

**2. Journal of ICAI:** The Journal of ICAI often features articles on AI and its impact on the accounting profession.

## **Collaboration and Partnerships:**

**1. Partnerships with AI Companies:** ICAI has partnered with AI companies to provide training and resources to its members.

**2. Collaboration with Educational Institutions:** ICAI collaborates with educational institutions to promote AI education and research.

By providing AI education and training, ICAI is helping its members stay updated with the latest technologies and trends in the profession. This enables them to leverage AI tools and techniques to enhance their work and provide better services to clients.

## **FUTURE OF MIDSIZE AND SMALL FIRMS:**

**Mid-sized CA firms in India face several challenges, including:**

**Regulatory Constraints:** The Chartered Accountants Act, 1949, and ICAI Code of Ethics impose restrictions on capital access, advertising, and multidisciplinary partnerships, hindering growth and competitiveness.

**Competition from Big Four Firms:** Dominance of international firms like EY, KPMG, PwC, and Deloitte in India's audit market, handling 326 of 486 Nifty-500 companies' audits as of March 2025.

**Technological Advancements:** Adapting to new digital technologies, investing in infrastructure, and training staff to meet client requirements efficiently.

**Talent Acquisition and Retention:** Shortage of skilled chartered accountants, increasing hiring and retention costs.

**Globalization:** Understanding different accounting standards and regulations for international clients.

**To overcome these challenges, mid-sized CA firms can:**

**Invest in Technology:** Develop adequate infrastructure and invest in the latest technology to enhance efficiency and reduce costs.

**Upskill and Reskill:** Provide regular training and development programs for staff to stay updated with regulatory changes and industry trends.

**Expand Services:** Offer value-added services, leverage digital marketing, and explore new markets to increase competitiveness.

**Collaborate and Merge:** Consider mergers and acquisitions to scale up and enhance capabilities.

**The future of mid-sized CA firms looks promising, with the ICAI's recent approval of a draft regulatory framework enabling local firms to partner with global accounting networks. This move aims to:**

**Enhance Competitiveness:** Allow Indian CA firms to scale up, access global expertise, and compete with international giants.

**Increase Global Visibility:** Provide opportunities for firms to serve multinational corporations and engage in cross-border audit work.

The CA fraternity's introspection and adaptation to these changes will be crucial in shaping the industry's future. By embracing innovation, technology, and collaboration, mid-sized CA firms can remain competitive and contribute to India's economic growth.

**Our Gandhidham Branch of WIRC OF ICAI:** Our Branch was established in 2010 and initially it was supported and ran its administration at CA Hiranandani's office premises for initial years presently it has completed nearly 15 years.

During these 15 years Branch activities are moving forwards steadily. Branch inaugurated its own website in 2014 and thereafter One major goal of branch to be self sufficient in Infrastructure of having its Own Building with land size of 1000 -2000 square.yards along with outer parking space for conducting seminar,conferences etc. This is the foremost need of the hour as locally we have crossed 500 members.

I sincerely thank present Branch office bearers of Managing committee under the Chairmanship of CA Mahesh Bhai Limbani for providing me an opportunity to meet all esteemed members of this branch through my above write up.

## You Thought Registered Property = Ownership? Think Again

### A Legal and Financial Insight into the Supreme Court's Landmark Ruling on Property Registration

In the eyes of the average property buyer—and even many professionals—the act of registering a property is the ultimate confirmation of ownership. The belief is straightforward: If it's registered in my name, I own it. However, the Supreme Court of India, through its ruling in **Mahnoor Fatima Imran & Ors. vs. M/s Visweshwara Infrastructure Pvt. Ltd. & Ors.**, has debunked this long-standing myth. In this landmark judgment, the Court unequivocally clarified that mere registration of a property does not confer ownership unless the seller had a valid and transferable title. The implications of this decision extend far beyond property law—touching taxation, accounting, real estate audit practices, and financial reporting. Chartered Accountants, as key stakeholders in the financial ecosystem, must now recalibrate their approach to property due diligence, asset valuation, and advisory services.

#### The Case in Brief

The appellants had purchased flats and had executed registered sale deeds in their favour. However, the developer who sold the flats had no legal title to the land. The **original landowners neither consented to the development nor executed any valid transfer.**

#### The Supreme Court ruled:

***"A registered document does not ipso facto confer ownership. If the seller has no title, the buyer acquires none—regardless of registration."***

This ruling reinforces **foundational legal doctrines** such as:

- **Nemo dat quod non habet:** One cannot transfer a better title than what one possesses.
- **Registration ≠ Ownership:** The act of registration provides evidentiary value but not title.
- **Limited Protection for Bona Fide Purchasers:** Even honest purchasers can lose rights if the seller's title is defective.

#### ❖ Ownership ≠ Registration ≠ Possession

Concept	Definition
Registration	A legal acknowledgment of a transaction. Offers evidentiary value.
Possession	Physical control over the property, which may or may not be lawful.
Ownership	A legal right to possess, use, and dispose of a property.

**The key message:** *Title ownership must be established through a valid chain of documents, not merely through a registered sale deed*



CA Hency Shah

## Key Legal Takeaways

Principle	Relevance
<i>Registration under the Registration Act, 1908</i>	Only gives formal recognition—not proof of valid title
<i>Transfer of Property Act, 1882</i>	Requires valid consideration, intention, capacity, and authority for transfer
<i>Benami Transactions Prohibition Act</i>	Ownership in another's name, without valid cause, can be challenged and nullified
<i>Doctrine of Bona Fide Purchaser</i>	Cannot override legitimate claims if the title itself is defective

## Implications for Chartered Accountants

As financial professionals, CAs are expected to examine, validate, and report with a lens of professional skepticism. This ruling significantly impacts the way we approach property-related transactions.

### 1. Due Diligence in Property Audits

Auditors and accountants must:

- Examine **chain of title documents** for at least 30 years.
- Cross-verify **mutation records, encumbrance certificates**, and physical possession.
- Confirm developer's rights in **joint ventures, GPA arrangements, or development agreements**.

### 2. Asset Recognition and Financial Reporting

Under **Ind AS/IGAAP**, an asset can be recognized only if:

- Control over the asset is established.
- Future economic benefits are expected.

Merely registered property, without valid title or control, fails this test.

### 3. Taxation Consequences

- **Under the Income Tax Act, 1961**, capital gains can be incorrectly computed if legal ownership is assumed based on registration alone.
- **Section 50C** disputes may arise where stamp duty value is accepted despite invalid title.
- In **GST**, errors in claiming ITC or determining place of supply can emerge from unclear ownership.

#### 4. Succession Planning & Estate Advisory

Advising on wills and inheritances now requires legal title scrutiny to ensure that the properties bequeathed are actually owned by the testator.

#### 5. Loan/Mortgage Evaluation

Loan appraisals involving immovable assets must ensure valid and transferable ownership, not just presentation of sale deeds.

#### 6. IBC & Forensic Audit

Resolution professionals and forensic auditors must:

- Confirm *legal ownership* of real assets shown in balance sheets.
- Flag transactions based on defective title as potential cases of misrepresentation or fraud.

#### Implications for Real Estate Market Stakeholders

Stakeholder	Actionable Change
Property Buyers	Comprehensive legal due diligence; Title insurance
Developers	Ensure valid development rights and land title before launching projects
Legal Advisors	Emphasize chain-of-title verification over deed registration
Bankers/NBFCs	Enhance scrutiny of collaterals; avoid reliance on registration alone
Governments	Digital land records, capacity-building for registrars, public education

#### Step-by-Step Guide for Buyers

Stage	Action	Benefit
Pre-Investment	Legal opinion + Title verification	Avoid litigation
Documentation	Verify development rights	Prevent fraud
Registration	Only after legal clearance	Legitimize transaction
Post-Sale	Maintain documents and follow-ups	Legal preparedness for disputes

## For CA Professionals: Best Practices Checklist

- ✓ Perform **multi-layered due diligence**
- ✓ Seek **legal validation** of title claims
- ✓ Audit for **constructive fraud** in real estate revenue recognition
- ✓ Report **contingent liabilities** on defective titles
- ✓ Update **asset verification checklists** and **internal control procedures**
- ✓ Advise clients on **title insurance** and **risk mitigation strategies**

## A Real-World Caution

Imagine a company purchases a ₹10 crore property and registers it legally. Years later, a family trust emerges with original ownership proof. Despite registration, the buyer loses title—and potentially faces criminal charges if collusion is alleged. This is not theoretical; such cases are now legally validated under this ruling.

## A Turning Point for Legal and Financial Clarity

This Supreme Court judgment is more than just a legal precedent—it is a shift in the way we define and validate ownership. It places greater responsibility on Chartered Accountants, not just to prepare reports, but to interpret legal substance over procedural form.

## Final Thoughts:

“Ownership is not registered—it is verified.”

Let this serve as a reminder that **our role as Chartered Accountants now extends beyond accounting—to protecting clients from legal and financial missteps in complex asset transactions**. In an era of increasing property disputes and fraud, we must lead with caution, insight, and integrity.

## Stay Informed. Stay Skeptical. Stay Ahead

As professionals, let us recalibrate our frameworks and continue to be the first line of defense for financial and legal truth.

## Navigating Updates

- CA Amita Udhwani

### GST Key Highlights – June 2025

#### 1. 3-Year Return Filing Restriction

From 1st July 2025, GST returns pending beyond 3 years from their original due date cannot be filed.

 Applies to: GSTR-1, 3B, 4, 7, etc.

 Action: File all such pending returns before 30th June 2025.

#### 2. GSTR-3B Becomes Non-Editable

From July 2025, once GSTR-3B is filed, it cannot be revised.

 Future corrections must be routed through GSTR-1A (expected soon).

 Ensure all figures are verified before submission.

#### 3. Case-Insensitive E-Invoice Numbers

Effective 1st June 2025, IRNs will treat invoice numbers as case-insensitive.

 Example: abc123 and ABC123 will be treated as the same.

#### 4. DIN Not Required in System-Generated Notices

From 10th June 2025, quoting Document Identification Number (DIN) is not mandatory in GST communications issued automatically by the system with valid reference numbers.

 Applies to: Auto-generated notices and reminders on the portal.

## Schedule Smart, Deadlines at a Glance

- by CA Nitin Humbal

Due Date	Compliance	Remarks
<b>Income Tax</b>		
<b>07-Jul-2025</b>	TDS/TCS Payment for June 2025	Challan ITNS-281
<b>15-Jul-2025</b>	Form 24G Submission for June	Govt. office TDS remittance
<b>15-Jul-2025</b>	TDS Certificate (16B/C/D) for June	Form 26QB/26QC/26QD
<b>15-Jul-2025</b>	TCS Return Filing for Q1	Form 27EQ
<b>31-Jul-2025</b>	TDS Return Filing for Q1	Form 24Q/26Q/27Q
<b>GST</b>		
<b>10-Jul-2025</b>	GSTR-7 (TDS under GST) for June 2025	Monthly return for TDS under GST
<b>10-Jul-2025</b>	GSTR-8 (TCS under GST) for June 2025	Return by e-commerce operators
<b>11-Jul-2025</b>	GSTR-1 (Monthly) for June 2025	Monthly GSTR-1 Filing
<b>13-Jul-2025</b>	IFF for June 2025 (QRMP)	Invoice Furnishing Facility for QRMP
<b>20-Jul-2025</b>	GSTR-3B for June 2025	Monthly GST Return
<b>22-Jul-2025</b>	GSTR-3B (QRMP – Group A) Apr–Jun 2025	Quarterly GSTR-3B (Group A States)
<b>24-Jul-2025</b>	GSTR-3B (QRMP – Group B) Apr–Jun 2025	Quarterly GSTR-3B (Group B States)
<b>Others</b>		
<b>15-Jul-2025</b>	PF/ESI Payment	EPFO & ESIC Monthly Payment
<b>31-Jul-2025</b>	DPT-3 Filing (if not filed in June)	Annual Return of Deposits

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

Moments in June / July 2025



**Yoga Day celebration on June 21, 2025 at Art of Living Centre, Hemukalani, Adipur**



**Seminar on CPR Training, Heart Disease Overview & Risk Factors and Awareness on Diabetes organized by Gandhidham Branch of WIRC of ICAI on June 14, 2025 at Branch Premises**

**(Speaker: Dr Ravi Rajani  
Dr. Gaurav Divani)**



**CA Day Celebration Flag Hoisting organised by Gandhidham Branch of WIRC of ICAI on July 01, 2025 at Branch Premises**



**CA Day Tree Plantation organised by Gandhidham Branch of WIRC of ICAI on July 01, 2025 at DNV College, Gandhidham**



**CA Fest Celebration organized at IFFCO Auditorium on June 29, 2025**



**Personal Kit and Food Serving Activities organised by Gandhidham Branch of WIRC of ICAI on July 01, 2025 at Karuna Vihar Kanya Sadan, Adipur**



**Blood Donation  
Drive organised  
by Gandhidham  
Branch of WIRC  
of ICAI on July  
06, 2025 at IMA  
Blood Bank,  
Gandhidham**

## 77મા સીએ દિવસની વૃક્ષારોપણ સહિતના વિવિધ આયોજનો સાથે ઉજવણી કરાઇ



ગાંધીધામ બ્રાંચ ઓફ WIRC દ્વારા ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટેડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયા (ICAI)-ની સ્થાપના દિવસ સીએ તેની ઉજવણી વૃક્ષારોપણ કરી કરવામાં આવી હતી. આ અવસરે બ્રાંચના અધ્યક્ષ CA મહેશ લિલ્લાણી દ્વારા શાખા પરિસરમાં ફ્લેગ હોર્ટીગારી સેરેમની કરવામાં આવી હતી. સીએ તેની ઉજવણીના ભાગરૂપે DNV ક્રોલેજ ખાતે વૃક્ષારોપણ, કરુણા વિહાર ખાતે પર્સનલ કેર કિટ વિતરણ અને ભોજન સેવા, તેમજ વેલ ઇન સીએ સાહેબ ફિલ્મ સીનિંગ જેવી વિવિધ સેવાકાર્યલક્ષી પ્રવૃત્તિઓનું સફળ આયોજન કરવામાં આવ્યું હતું. આઈએમએ બ્લડ બેંક ખાતે કચ્છ કડવા પાટીદાર યુવક મંડળ - ગાંધીધામ, રોટરેક્ટ કલબ ઓફ ગાંધીધામ તથા એચીએક્સી બેંક ગાંધીધામ સાથે રક્તાધન શિબિર યોજાશે તેવી માહિતી પડ્યા આપવામાં આવી હતી. ઉજવણીમાં મોટી સંખ્યામાં સભ્યોએ અને યુવાન CA વિદ્યાર્થીઓએ ઉત્સાહભર ભાગ લીધો હતો. અંતે, બ્રાંચના સેક્ટરી CA સમીર મહેતાએ તમામ સહભાગી સભ્યો, સ્વયંસેવકો તથા સહયોગી સંસ્થાઓનો હૃદયપૂર્વક આભાર વ્યક્ત કર્યો હતો.

What's Next?



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



# One Day Seminar on GST

Organized by

**GST & Indirect Taxes Committee**

Hosted by

**Gandhidham Branch (WIRC)**

## Session - I

**Topic:** Statute to Strategy - Practical Insight for GST Litigations

**Faculty:** CA Abhishek Raja, Delhi

**Timing:** 09:30 AM to 12:30 PM



**Saturday**  
12<sup>th</sup> July, 2025  
09:00 AM - 04:00 PM

**Registration and Networking:**  
09:00 AM TO 09:30 AM

**Lunch:**  
12:30 PM TO 01:00 PM

## Session - II

**Topic:** Important Recent Judicial Decisions and Impact on Regular Issues

**Faculty:** CA Abhay Desai, Baroda

**Timing:** 01:00 PM to 04:00 PM



## Fees (Excluding 18% GST)

**Early Bird (Up to 10<sup>th</sup> July '25)**

**Member:** 600/-

**Non-Member:** 700/-

**Thereafter**

**Member:** 700/-

**Non-Member:** 800/-

## CPE : 6 Hours

**Programme Chairman:** CA. Rajendra Kumar P, Chairman GST & Indirect Taxes Committee

**Programme Co-Chairman:** CA. Umesh Sharma, Vice - Chairman GST & Indirect Taxes Committee

## Coordinators:

**CA Mahesh Limbani - Chairman**  
**CA Sameer V Mehta - Secretary**



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**Hotel Renest,  
Gandhidham - 370201**



Website: [gandhidham-icai.org](http://gandhidham-icai.org) | Email ID: [gandhidham@icai.org](mailto:gandhidham@icai.org)



The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)  
Committee for Members in Practice



## ARRANGEMENT OF DISCOUNTED HEALTHCARE SERVICES

By Max Healthcare For The  
Members, Students & Employees  
Of ICAI & Their Dependents



### OFFER 1

Max Standard Package  
20% Discount on Standard  
Preventive Health Packages (PHP)

### OFFER 2

Out Patient Diagnostic Services  
20% Discount on Investigations,  
Diagnostics and 20% on Consultations.

### OFFER 3

Eye & Dental Procedures  
10% Discount on procedures

### OFFER 4

Hospitalization Services/Emergency Services  
10% (Applicable on Room Rent,  
Investigations and Diagnostics (Only  
Applicable for NON-TPA cases)

### OFFER 5

Home Sample Collection  
10% Discount on Home  
Sample Collection

Services will be available at Max Healthcare Locations are given below:

Lists of Max Health Care Locations: <https://resource.cdn.icai.org/6351/cmc54851.adf>

Detailed discounted services offered by Max Health Care are available at: <https://icai.org/post/cmc-max-healthcare>

For Appointments,  
Kindly contact at 8899444400  
For escalation contact with  
Ms. RAHIL GUPTA - 9717008147  
Email Id: [rahil.gupta@maxhealthcare.com](mailto:rahil.gupta@maxhealthcare.com)

For any Clarifications, Contact CMP-  
Mr. Shrawan Khatri ( 7679884561 )  
E-Mail Id: [cmpl@icai.org](mailto:cmpl@icai.org)

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12

Branch Address: - Ground Floor, Plot No. 12, Rankers House, Sector - 1, Gandhidham –  
370201

Phone – 02836-230305 | Email – [gandhidham@icai.org](mailto:gandhidham@icai.org) | Website - [gandhidham-icai.org](http://gandhidham-icai.org)

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