



Gurugram Branch

The Institute of
Chartered Accountants
of India

(Set up by an Act of Parliament)

April 2020 Edition

Gurugram Branch

Chartered Accountants

e-Newsletter



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**“Optimism is the faith that leads to achievement.
Nothing can be done without hope and confidence.”**

- Helen Keller

Gurugram Branch of NIRC of ICAI



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CA. Dheeraj KS Sharma

Chairman

Message from Chairman's Desk



Respected Professional Colleagues,
Warm greetings.

I trust this communication will find you safe and healthy. There is a famous proverb '**If you think you can't do it, you can't. If you think you can do it, you will surely do it.**' Everybody has different perspective about life. The world outside us is a reflection of the world inside us. How we feel is how we see the world. Nationwide lockdown is coming up with unprecedented situations in different areas in professional as well as personal life. I believe that being partner in nation building every one of us is adhering with the guidelines issued by Govt.

Thanks Note

Nationwide lockdown due to COVID 19 pandemic is a difficult time for people with inflexible jobs and wage workers. In this tough time the way our members and students are showing their wholehearted efforts and fulfilling their moral duties is appreciable in all ways. Gurugram Branch sincerely acknowledge and appreciate your generous contribution made to ICAI Covid 19 Fund. We wholeheartedly convey thanks to all the stakeholders for putting their best efforts in this situation and making ICAI feel proud.

Digital Learning

Our mother body The Institute of Chartered Accountants of India is always keen to implement multiple modes of digital learning. ICAI has ensured to provide enough useful content on

e-learning hub. Amid the situation of nationwide lockdown ICAI has come up with various webinars to keep us updated. Gurugram Branch has organised several webinars in the month of April. Recording of sessions and deliverables shared by learned speakers are made available on digital platforms to allow members and students to access the content on future dates also. We are going to host several online refreshers courses and webinars for members and students both.

Students

Students are future of our profession as well as our country. ICAI is understanding the multiple issues faced by students and putting best efforts to facilitate students at large. Gurugram Branch is arranging online Crash Course for important topics to help a larger section of CA students. Further Board of Studies also arranged revision classes for students. We are looking for several non-academic events also to ensure the skill development of students. I pass on my best wishes to all the students for their good health and disruption free preparation for examination.

It's not about doing the best, it's all about doing better always. Under the able leadership of **Hon'ble President of ICAI CA Atul Kumar Gupta** the entire team of ICAI is doing exemplary work in this unforeseen situation. I, along with my entire team, shall put all the best possible efforts to ensure our standing with mother body ICAI, our Nation and Humanity. I earnestly seek your love, support and guidance to the managing committee for all our future endeavors.

Stay safe, stay healthy. Jai Hind.

'Be Genuine and Win Hearts'





CA. Mohit Singhal

Secretary

Dear Professional Colleagues,

Hope all are doing well in this global pandemic situation, and taking care of themselves by staying at home during this most critical phases of our lifetime. The Coronavirus (Covid-19) outbreak which originated in China has infected several thousands of people across the globe including India.

Passion is the powerful feeling of enthusiasm we all have inside of us. When we are enthusiastic and proud of the work we do, the better equipped we'll be to overcome the many obstacles that will surely arise in our professional life. Also, the more enthusiasm we have, the more inclined we are to work harder to improving ourselves. Ensuring we are passionate about our work will provide us with both, a meaningful career as well as excellent financial opportunities. It is passion which differentiates between the ordinary and the extra ordinary. One of the most successful companies in the world today is Apple whose ex-CEO, the late Steve Jobs, said, "The only way to do great work is to love what you do" and claimed that the passion he had for his work made all the difference.

Keeping in view of the safety and wellbeing of members as well as students, ICAI is very

much proactive in following the instructions issued by Central and various State governments in this regard. Lot of NGOs and individuals have been doing social service by giving free food to such people and by extending a lot of other help to the affected people. Every crisis serves as a learning opportunity for organizations and this pandemic is proving to be quite the lesson.

At branch level also, we are trying our best to organise seminars in form of webinar to the extent possible on several different topics for members. In the same also, we are getting great response from the members. I personally also request each member of ICAI to please contribute to PM Care fund either directly or through ICAI to help nation.

With this, I thank everyone once again for their continuous support and guidance. All feedbacks, suggestions and grievances are always welcome.

Jai Hind ! Jai ICAI !



CA. Gopal Nathani

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Valuation of cost of free or concessional education

Rule 3 of the Income tax Rules 1962 provide for valuation of various forms of perquisites in the case of employed personnel. Among such rules there is one sub-rule (5) that attempts to determine the value of free or concessional education benefit. It more particularly reads as under:

“(5) The value of benefit to the employee resulting from the provision of free or concessional educational facilities for any member of his household shall be determined as the sum equal to the amount of expenditure incurred by the employer in that behalf or where the educational institution is itself maintained and owned by the employer or where free educational facilities for such member of employees’ household are allowed in any other educational institution by reason of his being in employment of that employer, the value of the perquisite to the employee shall be determined with reference to the cost of such education in a similar institution in or near the locality. Where any amount is paid or recovered from the employee on that account, the value of benefit shall be reduced by the amount so paid or recovered:

Provided that where the educational institution itself is maintained and owned by the employer

and free educational facilities are provided to the children of the employee or where such free educational facilities are provided in any institution by reason of his being in employment of that employer, nothing contained in this sub-rule shall apply if the cost of such education or the value of such benefit per child does not exceed one thousand rupees per month.”

In the context of valuation of perquisite for free education in the hands of school staff the Delhi High Court in Commissioner of Income (TDS) v Delhi Public School (2009) 318ITR234 decried the department’s attempt to determine the cost of education with reference to cost for other students in the same school as the perquisite value.

In this case the department proceeded to tax the school staff for free education on the basis of the cost of education at Rs. 902.27 per month per child as drawn from the accounts maintained by the school. The High Court held that the department misinterpreted rule 3(5) as the same requires the school to determine such value with reference to the cost of education in a similar institution in or near the locality. The Supreme Court has also dismissed the special leave petition against the judgment.

In a previous instance in the case of ITO v. Director, Delhi Public School [2008] 302 ITR



(AT) 117; [2007] 18 SOT 453 the Commissioner of Income-tax (Appeals) held a view that deduction of Rs. 1,000 per month should be allowed from the cost for working out the perquisite. On the issue of cost versus fee, it was pointed out that the assessee is a charitable institution, being run on no-profit-no-loss basis. Hence, the cost would be nothing but the fees charged from the other students. The Delhi Tribunal in this case observed that different methods of computing perquisite value of free or concessional educational facilities to staff are provided under the rule. If the amount of expenditure actually incurred is available, then that amount is to be taken. If such actual expenditure incurred is not available, then the perquisite value of cost in a similar institution in or near the locality where the educational institution in question is situated can be taken. Different computations are separated by the word "or". Therefore, the words "cost" or "value of perquisite" are used alternatively. It further held therefore that where the value of free education was less than Rs. 1,000 per month per child, nothing could be taken as perquisite in the hands of the teachers or staff members. However, if it exceeded Rs. 1,000 per child, then, the whole of the amount would become chargeable as perquisite in the hands of the teachers and staff members. It was further held that for working out the cost for the purpose of valuing the perquisite, all expenses in running the school, whether direct or indirect, will have to be taken into account, but the depreciation had to be excluded. It was also held that where any amount was recovered from the teachers or the staff members, the

same would be deducted in arriving at the cost.

So much so that after the pronouncement by the Delhi High Court neither does expenditure actually incurred by the school nor does the fee charged from other students are a good criterion to estimate the perquisite value on account of free education to the wards of a teacher and other staff members of the school.

The Central Board of Direct Taxes Circular No. 4/2020 dated 16 January 2020 with reference to the subject 'income-tax deduction from salaries during the financial year 2018-19 under section 192 of the Income-tax Act, 1961' prescribe the following guideline in this regard:

"V Free or concessional education [Rule 3(5)]: Perquisite on account of free or concessional education for any member of the employee's household shall be determined as the sum equal to the amount of expenditure incurred by the employer in that behalf. However, where such educational institution itself is maintained and owned by the employer or where such free educational facilities are provided in any institution by reason of his being in employment of that employer, the value of the perquisite to the employee shall be determined with reference to the cost of such education in a similar institution in or near the locality if the cost of such education or such benefit per child exceeds Rs.1000/- p.m. The value of perquisite shall be reduced by the amount, if any, paid or



recovered from the employee.”

The Circular further advocates the determining cost of education for the purpose of computation of perquisite to be with reference to the one in a similar institution in or near the locality.

What is the correct criterion?

The subject rule 3(5) has two limbs. In the first limb it provides for taxation on the basis of actual expenditure incurred by the employer on free or concessional educational facilities for children of those in employment of a non-teaching institution. In the second limb it provides for taxation in particular to those in employment of a teaching institution in which case the value of perquisite is stated to be commensurate with the cost of education in a similar institution in or near the locality of the school.

In other words in the context of a school teacher who derive free or concessional education benefit for his or her ward admitted in his or her school may be taxed with reference to the cost of their education in a similar institution in or near the locality. The rule does not set any criteria other than that the school under reference may be in the same or similar locality. There is no reference in the given rule to any yardstick or parameters to scale out a similar institution such as public or private school or kind of accreditation or type of infrastructure or school curriculum or

international exposure or faculty etc.

In other words the present rule is loosely worded to enable upon a teacher to draw relief with reference to the minimum possible cost of education in a similar school located in or near the locality.

Thus in a case of a private school teacher the value of perquisite/benefit on account of free education of her ward can be computed on the basis of fee charged in a State run school in the same or near the locality which data may be available in public domain. More importantly the Delhi Tribunal in ITO v. Director, Delhi Public School [2008] 302 ITR (AT) 117; [2007] 18 SOT 453 held that the assessee could always insist that the Revenue should adopt the mode of computation, which would put the least burden on the assessee (employer/employee). As a matter of fact the schools run by the Delhi Government today are up-scaled to match the education standards of privately run schools at affordable costs which may be taken as reference for perquisite valuation in the absence of any restriction in rule 3(5) in a Delhi school teacher case.



CA Shubham Arya

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Components of Income

- Profits and gains of business and profession
- Income received from members of similar profession
- Benefit or perquisites from business and profession
- Sum received for know-how, patent, copy right, trademark
- Any other compensation received relating to the business/profession
- Duty drawback and import entitlement licences are taxable u/s 28
- Export incentives from government
- Profits and gains of managing agency

Losses deductible from Business Income

- Loss due to natural calamity
- Loss due to non-acceptance of goods
- Loss due to embezzlement, burglary, forfeiture of deposits

Losses not deductible from Business Income

- Loss from illegal business
- Anticipated future losses
- Loss of discontinued business Loss due to destruction of Capital asset
- Loss on sale of investments held as investment
- Loss of advance to set up a business but business could not be started

Specific deductions expressly allowed

- Rent
- Repairs (Quantum of expenditure is not important. Revenue repair- allowed; Capital

expenditure – not allowed)

- Land revenue, local taxes and municipal taxes
- Insurance against risk of damage or destruction

Computation of assessable Income

Net Profit or Loss as per Profit & Loss Account

Add:

- Expenses debited to Profit & Loss A/c but not admissible u/s 30 to 40A
- Amount not credited to Profit & Loss A/c
- Deemed income
- Amount debited to Profit & Loss A/c in respect of the following
 - + Loss of earlier years
 - + Capital losses
 - + Personal expenses
 - + Income tax, wealth tax, gift tax, tax penalty, penal interest, fine
 - + Charity and donation
 - + Gifts and presents to others
 - + All reserves and provisions
 - + Expenses related to other heads of income
 - + Expenses not deductible u/s 40 and 40A

Less:

- Income credited to Profit & Loss A/c but chargeable under other heads
- Expenses not debited to P&L a/c but allowed u/s 30 to 40A
- Bad debts not allowed as expenditure preceding years
- Direct taxes refund such as Income tax, Wealth tax, estate duty, surtax refunds
- Depreciation u/s 32



Income Particulars	Rate of tax (A.Y.2021-22)
Domestic Company having total income upto 1 Crore	30%* / 22%** / 15%***
Domestic Company having total income more than 1 Crore but upto 10 Crore	30%* plus surcharge of 7%
Domestic Company having total income more than 10 Crore	30%* plus surcharge of 12%
Other Company having total income upto 1 Crore	40%
Other Company having total income more than 1 Crore but upto 10 Crore	40% plus surcharge of 2%
Other Company having total income more than 10 Crore	40% plus surcharge of 5%

Note: Cess of 4% shall be levied over and above the above taxes.

*Reduced rate of 25% shall be applicable where total turnover / receipts in the last P.Y. does not exceed Rs 400 Cr

**Further reduced tax rate of 22% plus 10% surcharge applicable for companies opting for section 115BAA

*** Further reduced tax rate of 15% plus 10% surcharge applicable for manufacturing and power generating companies opting for section 115BAB

Depreciation u/s 32 of Income Tax Act

Conditions to claim depreciation

- Asset must be owned by the assessee (Registration is not important, control over asset, right to retain the possession are the characteristics of ownership)
- Assets is used in the previous year or ready to use for the purpose of business / profession
- Both tangible and intangible assets are eligible for depreciation
- If any asset is in full control (such as lease) depreciation on the capital expenditure incurred can provided u/s 32 (1)(ii)
- Right on occupancy on Lease property is entitled for depreciation

Cases where 100% depreciation is allowed

- Cinematograph films
- Books
- Pollution control equipment
- Waste control equipment
- Building acquired on or after September 1, 2002 forming part of water supply project
- Wooden parts used in artificial silk manufacturing machine



Cases where 50% of rate of depreciation is applicable

- If an asset acquired during the previous year and
- Put into use or ready to use for less than 180 days.

Exception:

If put into use for less than 180 days but ready to use for more than 180 days then full rate of depreciation shall be applicable

Conditions to claim additional depreciation (@20%)

- Asset is purchased is a new machinery not used any part of the world
- Acquired and installed after March 31, 2005
- Asset used to manufacture or produce any article
- If used less than 180 days-Half of the rate
- Excludes ships and aircrafts, used in the guest house, or office road transport vehicles

Un-absorbed depreciation

- Deduct the depreciation of previous year from income from business or profession
- If there is no sufficient balance in Profit and Loss account to then deduct it from other heads of income except salary
- If still not able to absorb then carry forward to subsequent assessment year(s) (With No time limit)

Calculation of Depreciation

Block value in the beginning

Add: Purchase of asset of the same block

Less: Net sale value of the consideration received or receivable if any of the block of assets sold during the year

Now it comes to Block value at the end (before depreciation) i.e. balance amount

- Calculate depreciation of the balance amount
- If it reaches to Zero value no more depreciation is allowed
- If net sale consideration exceeds the block it amounts to short term capital gain
- Once asset is depreciated the gain on sale of block never be a long term gain
- Index cannot be used for the calculation of capital gain
- If all assets of the assets sold out but block continues it amounts to short term capital loss



Summary of relaxations introduced by MCA in the wake of COVID-19



CS Kapil Dudeja

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Sr. No.	Description	Relaxation/Relief/Amending Provision
1.	Waiver of additional fees (Circular No. 11/2020/ 24th March, 2020)	Moratorium period from April 1 st , 2020 to September 30 th , 2020, during which no additional fee would be charged in respect of any filing document, return, statement etc., irrespective of its due date. Link: http://www.mca.gov.in/Ministry/pdf/Circular25032020.pdf
2.	Relaxation in filing period of Form INC-20A- - Declaration of commencement of Business (Circular No. 11/2020/ 24th March, 2020)	New Companies being given additional 180 days for filing declaration of commencement of business,
3.	Announcement of Companies Fresh Start Scheme, 2020 (Circular 12/2020 dated 30th March, 2020)	In order to facilitate all the defaulting to make a fresh start on a clean slate, a one time opportunity to all the Companies to file the pending forms (except SH-7 & Charge related forms) without any additional fees up to September 30, 2020.
4.	Waiver of late fees for filings form DIR-3/DIR- 3 KYC and form INC-22A- ACTIVE	An opportunity has been provided, to those DIN holders of DINs marked as 'Deactivated' due to non-filing of DIR- 3KYC/ DIR-3KYC WEB and those companies whose compliance status has been marked as 'ACTIVE non- compliant' due to non-filing of ACTIVE eform, to become compliant once again and file DIR-3KYC/ DIR-3KYC WEB / ACTIVE as the case may be between April 1 st 2020 to September 30 th 2020 without any filing fee of INR 5000/10000 respectively.
5.	Relaxation in filing forms u/s 124 and 125 of the companies act, 2013 read with the IEPFA (Accounting, Audit, Transfer and Re-funds) Rules, 2016. (Circular 16/ 2020 - April 13th, 2020)	MCA had clarified the relaxation is already provided to file the various IEPF related forms without an additional fee levied till September 30, 2020 as per General Circular 11/ 2020 and 12/2020 dated March 24, 2020 and March 30, 2020, respectively. Link: http://www.mca.gov.in/Ministry/pdf/Circular16_13042020.pdf



Summary of relaxations introduced by MCA in the wake of COVID-19

Sr. No.	Description	Relaxation/Relief/Amending Provision
6.	Extension for reserved names and forms due for resubmission	<p>-MCA had announced extension for reserved names and forms due for resubmission under Companies Act, 2013:</p> <p>-Names reserved for 20 days for new company incorporation- Names expiring any day between March 15th, 2020 to May 3rd, would be extended by 20 days beyond May 3rd,2020.</p> <p>-Names reserved for 60 days for change of name of company- Names expiring any day between March 15th, 2020 to May 3rd, would be extended by 20 days beyond 3rd May 2020.</p> <p>-RSUB validity for Companies- SRNs where last date of Resubmission (RSUB) falls between March 15th,2020 to May 3rd, 2020, additional 15 days beyond May 3rd, 2020 would be allowed. However, for SRNs already marked under NTBR, extension would be provided on case to case basis.</p> <p>Link : http://www.mca.gov.in/Ministry/pdf/Extension_22042020.pdf</p>
7.	Exemption from physical presence of the directors (Companies (Meetings of Board and its Powers) Amendment Rules, 2020- March 19th 2020)	<p>MCA allows companies to hold their board meetings through video conferencing or other audio visual means till June 30th,2020.</p> <p>Link: http://www.mca.gov.in/Ministry/pdf/Rules_19032020.pdf</p>
8.	Residential Status of Director (Circular No. 11/2020/ 24th March, 2020)	Non-compliances with 182 days residency in India by Director will not be treated as non-compliance.
9.	Meetings of Independent Directors	For FY 2019-20, if mandatory one meeting of independent directors is not held, the same will not be treated as non-compliance
10.	Extension of interval between two board meetings (Circular No. 11/2020/ 24th March, 2020)	The mandatory requirement of holding Board meetings within prescribed interval provided by the Companies Act, 2013 (120 days) shall be extended by a period of 60 days till next two quarters i.e. till September 30 th ,2020.



Summary of relaxations introduced by MCA in the wake of COVID-19

Sr. No.	Description	Relaxation/Relief/Amending Provision
11.	EGM through Video Conferencing or other audio visual means (Circular No. 14/2020 - April 8th, 2020) & (Circular No. 17/2020 - April 13th, 2020)	MCA had issued relaxation for holding Extra-Ordinary General meeting (not Annual General meeting) of members of the company through video conferencing (VC) or other audio-visual means (OAVM) till June 30 th , 2020 or till further order whichever is earlier. MCA further clarified that the notice for these general meetings may be sent through emails and placed on websites. Where email ids are not available with the Company, a public notice by way of advertisement at least in a principal vernacular language newspaper and in an English Newspaper having wide circulation in the district of the Company would be a sufficient compliance. Link : http://www.mca.gov.in/Ministry/pdf/Circular14_08042020.pdf
12.	Relaxation in time limit to hold Annual General Meetings (Circular no. 18/2020 April 21st, 2020)	MCA had provided relaxation to the Companies whose financial year (other than first financial year) has ended on December 31st, 2019 to hold its Annual General Meeting (AGM) for such financial year within a period of nine months from the closure of the financial year (i.e. by September 30 th , 2020) and the same shall not be viewed as a violation. The references to due date of AGM or the date by which the AGM should have been held under the Act or the rules made thereunder shall construed accordingly. Link : http://www.mca.gov.in/Ministry/pdf/Circular18_21042020.pdf
13.	Postponement of the applicability of Companies (Auditor's Report) Order, 2020 (Circular No. 11/2020/ 24th March, 2020)	The Companies (Auditor's Report) Order, 2020 (CARO) shall be made applicable from the financial year 2020-21 instead of being applicable from the financial year 2019- 2020 notified earlier. Link : http://www.mca.gov.in/Ministry/pdf/Circular_25032020.pdf
14.	Spending of CSR funds for COVID-19 (OM dated March 28th, 2020)	MCA has clarified that amount spent for various activities related to COVID-19 is eligible for CSR activity under item no. (i) and (xii) of Schedule VII relating to promotion of healthcare including preventive healthcare and sanitation and disaster management. Also, any contribution made to the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) shall qualify as CSR expenditure under the Companies Act 2013. The Fund has been set up to deal with any kind of emergency or distress situation such as that posed by COVID19 pandemic. Link http://www.mca.gov.in/Ministry/pdf/Circular_29032020.pdf
15.	MCA defers Registration of Independent Directors details in Data Bank. (Companies (Appointment and Qualification of Directors) Second Amendment Rules, 2020- April 29th, 2020)	MCA has further deferred the registration of details of Independent Directors in ID Data Bank by two months. Link : http://www.mca.gov.in/Ministry/pdf/Rules_29042020.pdf



List of Indian Accounting Standards notified

Ind AS No.	Name of the Standard (Ind AS)	Corresponding IGAAP (AS)
1	Presentation of Financial Statements	AS 1
2	Inventories	AS 2
7	Statement of Cash Flows	AS 3
8	Accounting Policies, Changes in Accounting Estimates and Errors	AS 5
10	Events after the reporting period	AS 4
12	Income Taxes	AS 22
16	Property, Plant and Equipment	AS 10
18	Revenue	AS 9
19	Employee Benefits	AS 15
20	Accounting for Government Grants and Disclosure of Government Assistance	AS 12
21	The Effects of Changes in Foreign Exchange rates	AS 11
23	Borrowing Costs	AS 16
24	Related Party Disclosures	AS 18
27	Separate Financial Statements	-
28	Investments in Associates and Joint Ventures	AS 23
29	Financial Reporting in Hyperinflationary economies	-
32	Financial Instruments- Presentation	-
33	Earnings Per Share	AS 20
34	Interim Financial Reporting	AS 25
36	Impairment of Assets	AS 28



List of Indian Accounting Standards notified

Ind AS No.	Name of the Standard (Ind AS)	Corresponding IGAAP (AS)
37	Provisions, Contingent Liabilities and Contingent Assets	AS 29
38	Intangible Assets	AS 26
40	Investment Property	AS 13
41	Agriculture	-
101	First time adoption of Ind AS	-
102	Share based payments	-
103	Business combinations	AS 14
104	Insurance contracts	-
105	Non Current Assets held for sale & Discontinued Operations	AS 24
106	Exploration for and Evaluation of Mineral Resources	-
107	Financial Instruments – Disclosure	-
108	Segment Reporting	AS 17
109	Financial Instruments	-
110	Consolidated Financial Statements	AS 21
111	Joint Arrangements	AS 27
112	Disclosure of Interests in other entities	-
113	Fair Value Measurement	-
114	Regulatory Deferral Accounts	-
115	Revenue from Contracts with Customers	-
116	Leases	AS 19



Webinars hosted by Gurugram Branch in April 2020

Title: Webinar on Bank Audit



Thursday, 16th April 2020

Sessions 1: Best Practices to conduct statutory audit of bank branches

- **Speaker : CA Atul Agrawal**

Sessions 2 : IT Aspects in Bank Audits

- **Speaker : CA Manmeet Singh Mehta**

Video Link: <https://www.youtube.com/watch?v=FYXKpoPl4yA>



Monday, 20th April 2020

Title: HR Issues due to lockdown

Speaker : Mr. R K Kedia

- **Video Link: <https://www.youtube.com/watch?v=Uz2XvonvZtM>**

Title: Webinar on International Taxation



Tuesday, 21st April 2020

Sessions 1: Practical Aspects of MLI and It's impact on DTAA's

- **Speaker : CA Rohinton Sidhwa**

Sessions 2 : Equalization levy : Scope and impact on cross border transactions

- **Speaker : Anshul Kumar Singhal**

Video Link: <https://www.youtube.com/watch?v=FYXKpoPl4yA>

Title: Building Immunity with nutrition and life style



Sunday, 26th April 2020

Speaker : Ms. Meenu Agarwal

- **Video Link: <https://www.youtube.com/watch?v=9dHwqWahWjw>**

Link to download PPTs : <http://icaigurugram.org/ppts?year=2020>





शिम्पी गेरा

ज़िन्दगी को मैंने आसान बना दिया

कुछ अच्छा लगा तो सराह दिया,
कुछ बुरा लगा तो बता दिया ।
कुछ इस तरह से
ज़िन्दगी को मैंने आसान बना दिया।

कुछ अच्छा सुना तो, खुशी से झूम लिया,
कुछ बुरा सुना तो, दिल को कसूर समझा दिया ।
कुछ इस तरह से
ज़िन्दगी को मैंने आसान बना दिया।

आसमान में देखा तो, ज़मीं पर पैर जमा लिया,
और ज़मीं पर गिरी तो खुद को संभाल लिया ।
कुछ इस तरह से
ज़िन्दगी को मैंने आसान बना दिया।

छोटी सी है यह ज़िन्दगी, बड़ा जाने इसे क्यों कर दिया,
ज़मीं पर इंसान नेजाने खुद को खुदा क्यों कर दिया।
कसूर मेरा मैंने जान लिया





सीए दीप जैन



अच्छे दिन फिर से आएंगे

मिल जुल कोरोना को हराएंगे
पुराने दिन फिर वापिस आएंगे

कोरोना से क्यों और काहे को है डरना
सोच सोच क्यों तिल तिल है मरना

चंद दिन हैं मुसीबत के, कट जाएंगे
परेशान न हो दोस्त अच्छे दिन फिर से आएंगे

मिलकर कोरोना को देंगे मात
बस मान लेना सरकार की बात

अंधेरा है तो उजियाला भी आएगा
फिर से नया दिन, नई आस जगाएगा

समय मिला है, परिवार के साथ ले गुजार
फिर होगी आपा धापी, होगा मजबूर और लाचार

गीत नई सुबह का मिल सब गाएंगे
कोरोना भागेगा, अच्छे दिन फिर से आएंगे

दुनिया के लिए कोरोना नई बीमारी है
विश्व स्वास्थ्य सगठन बोले, महामारी है

हर कोई बोले कोरोना ने मार दिया यार
दोस्तों क्यों लाते हो मन में ऐसे विचार

इस महामारी से जीतेंगे जंग
मिलकर सब चलेंगे जब संग

बुरा स्वप्न समझ , इसे जाओ भूल
रहो आशावान और कूल

स्वस्थ नहीं रहोगे तो सब ही बेकार
चाहे धन हो या चाहे व्यापार

स्वास्थ्य होगा, तो फिर धन कमाएंगे
क्यों चिंता करते हो, फिर अच्छे दिन फिर से आएंगे

फिर से हम विश्व गुरु कहलायेंगे
हिम्मत और विश्वास से अच्छे दिन फिर से आएँगे ।





Feedback & Suggestions

Gurugram Branch will be happy to receive the feedback from you regarding the seminars/ workshops and other activities organized by branch.

You may please send feedback at– **gurgaon@icai.org; dheerajks@sankalp.co**

Gurugram Branch of NIRC of ICAI requests the members & students to come forward & share the articles (Professional & other) to be published in the upcoming newsletter. The submissions may be sent to gurgaon@icai.org with the subject line (Article Newsletter).

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