



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Raipur (CIRC)

The Institute Of Chartered Accountants of India

(Set up by an Act of Parliament)

Raipur CIRC

Raipur Branch of CIRC of ICAI



**The 38th Annual
General Meeting of the
members of the Raipur
Branch of Central India
Regional Council of The
Institute of Chartered
Accountants of India**

**38th
AGM**



**38TH AGM will be
held on Saturday
i.e. 20th day of
July 2019 at ICAI
Raipur Bhawan ,
Raipur (C.G.)**

Timing – 6 PM



38th Annual General Meeting **Notice**

The 38th Annual General Meeting of the members of the Raipur Branch of Central India Regional Council of The Institute of Chartered Accountants of India will be held on **Saturday, 20th day of July 2019** at ICAI Bhawan, Raipur C.G From 6.00 P.M

The agenda of the meeting is as under:-

1. To read and adopt the minutes of the 37th Annual General Meeting was held on 25th July 2018.
2. To read and adopt the report of the Managing Committee.
3. To read and adopt Audited Accounts for the Financial Year 2018-19
4. To approve the revenue budget for the Financial Year 2019-20.
5. To present highest attendance award to the member (other than office bearers) registering highest attendance in the activities of the Branch from last AGM.
6. Pupation regarding Building Matter.
7. To consider such other matters, as may be placed with permission of the chair.

The meeting will be followed by Dinner.

NOTE:

1. If within half an hour from the time mentioned in this notice, a quorum of the members is not present, the meeting shall stand adjourned to the same day in the next week at the same time and place. At the adjourned meeting, members present, whatsoever be the number, will have power to transact the business, which could properly be transacted by the meeting originally convened, had the necessary quorum been present.
2. The Annual Report and Audited Financial Statements of the branch for the year ended 31st March, 2019 have been uploaded at the website of the branch. The members may log on to the website <http://www.icairaipur.org> to view the same. The interested members may collect the hard copy of the Annual Report from the branch office at Mahaveer Gaushala Complex, Raipur.
3. **By Order of the Managing Committee**

CA Bajrang Agrawal

Secretary

Date: - 05.07.2019



38th ANNUAL REPORT

The Managing Committee of Raipur Branch of Central India Regional Council of the Institute of Chartered Accountants of India takes pleasure in submitting the 38th Annual Report of the Branch together with the Audited Accounts for the Financial Year ended on 31st March 2019.

1. MANAGING COMMITTEE

The Present Managing Committee for the year 2019-20 is as under:

CA Chandra Prakash Bhatia	-	Chairman
CA Suresh Kumar Agrawal	-	Vice Chairman
CA Bajrang Agrawl	-	Secretary
CA Ravi Gawlani	-	Treasurer
CA Riddhi Jain	-	CICASA Chairman
CA Kishore Bardia	-	Executive Member
CA Amitabh Dubey	-	Executive Member
CA Churchill Jain	-	Ex-Officio Member



2. SUB COMMITTEES

Following subcommittees were formed, with a view to associate our members in the efficient functioning of the Branch.

SUB COMMITTEE OF RAIPUR BRANCH: 2019-2020

Professional Development / Public Rela				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA BankimShukla	9425521818	adbcacs@gmail.com
2.	Member	CA Dhiraj Gupta	9755753079	dhirajgupta92ca@gmail.com
3.	Member	CA Sidharth Parakh	9752555000	sidharthparakh@yahoo.co.in
Expert Advisory				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA B. Subramanyam	9329100063	manyams@hotmail.com
2.	Member	CA Ashutosh Shrivistava	9425202876	shrivastava_agrawal@rediffmail.com
3.	Member	CA PrafullaPendse	9300254437	prafulla_pendse@rediffmail.com
Programme & CPE				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA Vikash Golcha	9827977252	vikasgolchha89@gmail.com
Career Counselling				



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S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairperson	CA Amrita Vyas	7415666077	caamritavyas@gmail.com
2.	Member	CA Sanjay Bilthare	9669905511	bilthare_ca@yahoo.co.in
MCS & OTC Co-Ordinator				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA M M Upadhyay	9981140015	jsa1777@gmail.com
ITT& Advance ITT Committee Coordinator				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA C.P. Bhatia	9827146853	cacpbhatia@gmail.com
Cultural Committee				
S NO	Designation	Name	Phone No.	Email- Id
1	Chairman	CA Sanjay Bilthare	9669905511	bilthare.ca@gmail.com
Sports Committee				
S NO	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA Sourabh Soni	9425507255	sourabh@soniandjain.com
2.	Member	CA Rajesh Rathi	9826183048	rajeshrathica@hotmail.com
News Letter				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA Deepak Meghani	9752323925	ca.deepakmenghani@gmail.com
Members in Industries				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA Sanjiv Rathi	9425205023	sanjivrathica@yahoo.com



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2.	Member	CA Sunil Agrawal (Raipur Alloys)	9425505211	skasso_ca@yahoo.co.in
Media & Communication				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA Ravi Gwalani	9827872266	ravigwalani.ca@gmail.com
Women Steering Committee				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Chairman	CA Inderpreet Kaur	8319198188	itzmereeds@gmail.com
2.	Member	CA Deepika Nathani	9406096857	deepika.nathani@rediffmail.com
Building Committee				
S NO.	Designation	Name	Phone No.	Email- Id
1.	Convener	CA Kemisha Soni	9826049594	Kemisha288@yahoo.com
2	Member	CA C.P. Bhatia	9827146853	cacpbatia@gmail.com
3	Member	CA Suresh Kumar Agrawal	9425205368	badhanryp@gmail.com
4	Member	CA Bajrang Agrawal	8319513611	bajrang.agrawal@gmail.com
5	Member	CA Ravi Gwalani	9827872266	ravigwalani.ca@gmail.com
6	Member	CA M M Upadhyay	9981140015	jsa1777@gmail.com
7	Member	CA G.S Agrawal	9425202004	gsagrawalca@gmail.com
8	Member	CA Ankush Golchha	9826123598	ankush1978@gmail.com
9	Member	CA Bamkim Shukla	9425521818	adbcaacs@gmail.com



10	Member	CA R.B. Doshi	9827159603	doshirb@rediffmail.com
11	Member	CA B. Subramanyam	9893163000	manyambs@hotmail.com

4. VISIT OF DIGNITARIES TO THE BRANCH:

Following dignitaries visited our Branch during the period since last AGM –

- CA Amarjeet Chopra Past President, ICAI
- CA Kemisha Soni Central Council Member
- CA Manu Agrawal Central Council Member & Member of PDC Committee
- CA Prakash Sharma Central Council Member
- CA Abhay Chhajed Past Chairman CIRC
- CA Gyan Chandra Mishra Past Chairman, CIRC
- CA Churchill Jain Vice Chairman ,CIRC
- CA Shyam Lal Agrawal Central Council Member

5. PROGRAMMES & ACTIVITIES:

Raipur Branch is organized Conferences, Workshops, and Career Counseling Program, Inter firm Debate Competition, Women Awareness Program and Study Circle Meetings on the topics of professional interest for the benefit of its members. Besides the academic programmes, various other programmes like celebration of Holi Milan,

Cricket Matches, CA Day Celebrations and health checkup camp of members etc. were organize



6. SEMINAR & CPE PROGRAMMES:

With a view to update the members with the latest developments and changes in the professional field, to cater the needs of the members, the branch had organized various CPE Programmes constituting **188 CPE hours** credit from conclusion of last AGM to this AGM

S. No.	Particulars of CPE Programmes	No. of Programmes	Total CPE Hours	Refer Annexure No.
1	CPE Seminar, Conferences, Lecture Meetings, Study Circle Meeting & Workshops (Detail in Annexure – A)	41	138	A
2	Certificate Course in Concurrent Audit of Banks and Certificate course in forensic Audit & Fraud Detection ((Detail in Annexure – B)	02	30 20	B
	TOTAL A+B	43	188	

7. ACHIEVEMENT OF THE BRANCH:

Raipur Branch of CICASA of CIRC has been selected for **CICASA Best Branch Award – 2018** under **Large & Mega Branch** category.

Raipur Branch of CIRC of ICAI & Raipur Branch of CICASA would like to dedicate all the aforesaid awards to all the members of Raipur Branch & the Students because this was not possible without the active support, guidance and involvement of all the members, managing committee, Sub-Committee and Students at large of the Raipur Branch.

8. JOINT PROGRAMMES WITH OTHER BODIES:

Lecture meetings and study circle meetings were organized during the period, which were of great source of knowledge in day to day professional requirements, especially in the matters of Income-tax and Auditing. The study circle meetings and many lecture meetings



were organized jointly with the Income Tax Bar Association, Raipur, and Programme on World Environment Day & Plantation Program with Green Army Raipur.

9. LECTURE & STUDY CIRCLE MEETING:

The Raipur Branch is organizing various Programmes i.e. Study Circle Meeting & Lecture Meetings.

10. LAUNCHING OF A JOB PORTAL

Job Portal will provide a common platform for Members/Employer and students to satisfy their job requirement.

11. E-NEWSLETTER OF RAIPUR BRANCH OF CIRC OF ICAI FOR

THE MONTHLY WISE:

Raipur Branch is publishing Monthly E-newsletter with all Updation and activities of the branch.

The branch had success in continuous publication of e-Newsletter for the members of the branch. The members are requested to extend their cooperation by sending Article, Literature for newsletter. The E-newsletter are sent to the members on their e-mail ids and

as well as hard copy sent to the Members and all CIRC Branches and also hosted on the website of the branch

12. RAIPUR BRANCH WEBSITE

Raipur Branch has its own website i.e, icairipur.org. Which is regularly update and provide the information and activities of Raipur branch related to members and students. Online payment facility is also available in the website.

The CPE credit can also be checked by logging on to Raipur branch's website which is directly linked with the CPE portal of the Institute. We request the members to add/update the particulars or any change therein at the website



For better, faster and efficient communication, the Managing Committee of the branch is using and improving a short messaging facility for the members of Raipur branch on their mobile phone. The members are requested to give/intimate change in their mobile numbers so that the all the information can be delivered readily. This mode of communication and circulation is cost and time effective as well. The new members are requested to forward/update their contact detail at branch.

12. SPORTS, CULTURAL AND SOCIAL ACTIVITIES:

(a) Sports:

Cricket Match, Carom, Badminton, Table Tennis, Chinese Checker, Chess competitions etc. were organized by the branch jointly with the Income Tax Bar Association, Raipur

during the year. Members at large actively participated in all the games and encouraged the players.

(b) Holi Milan:

The festival of colours“HOLI”was celebrated atRaipur Branch Premises. HOLI MILAN was organizedon 18th March 2019 wherein the members along with their family were part of the celebration. It was celebrated with flowers and Songs in a homely and joyous atmosphere.

© Yoga Day :

Raipur Branch celebrated the International Yoga Day on 21st June 2019 (Friday), at Hotel Sayaji Raipur (C.G) was attended by large number of members. Yoga by Urmal was the Instructor for the aforesaid International Yoga Day.

CHARTERED ACCOUNTANTS DAY & CA WEEK CELEBRATION:

Chartered Accountants day was celebrated on 1st July 2019with great zeal and Enthusiasm.Branch hoisted the Institute’s Flag at Branch Premises in the presence of CA Chandra Prakash Bhatia, Raipur Branch Chairman of CIRC of ICAI.

(c) Social Activities: CA DAY/WEEK



We are pleased to inform you that besides the professional development activities, the branch is also active in social activities.

- (i) Tree Plantation on 1st July 2019 at The Radiant way School beside University Raipur (C.G)
- (ii) **Blood Donation Camp:** Raipur Branch took the initiative of conducting Blood Donation on 1st July 2019.Total Unit collected: 70.Free medical test: HIV, AHCV, VDRL, HB, Blood Group & Sugar.
- (iii) **Career Counselling Program:** Raipur Branch had organized Awareness Program on GST for Girls Students 2nd July 2019 (Tuesday) at J.R Dani Girls, School Raipur (C.G) Speaker CA Amrita Vyas & CA Sanjay Bilthare.
- (iv) **Investor Awareness Program: Raipur** Branch had organized on Investor Awareness Program 3rd July 2019 Speaker – Mrs.Shivgami RBI Regional Director.
- (v) **Swatchh Bharat Abhiyan** on 4th July 2019 ,at phool chowk, claeen the statue Lal Bahadur Shastri,Raipur (C.G)
- (vi) **CAR Rally Woman Chartered** Accountants on 5th July at ICAI Bhawan Raipur to Income tax,Sales Tax and GST office .
- (vii) **Health Awarness Program :** On the Chartered Accountants week i.e. 6th July 2019 the Branch had organised Health Awarness Program Dental Check Up expert by Dr. Uma Rohra Gwalani-(CDCRI, Rajnandgaon) (Dental Surgeon Gwalani Dental & Multispecility Clinie, Raipur (C.G) and Dr.Smita Pruthi (BDS, Indore) Gaytri Dental Clinic- Raipur (C.G).
- (viii) **Marathon :** “ A run for financial health of our society on 7th July 2019 at Phool Chowk to ICAI Raipur (C.G)



Members of Raipur Branch who have completed their 25years in the Profession were felicitated with Shawl, Sreefal&Memento on CA Day:-

➤ CA MANOJ RATHI
➤ CA ANIL KUMAR AGRAWAL
➤ CA ATUL JAIN
➤ CA ASLESH KUMAR JAIN
➤ CA BIMAL KUMAR PODDAR
➤ CA ASHISH KUMAR KHANDELWAL
➤ CA MANISH KUMAR SHAH
➤ CA MANISH AGRAWAL

13. MANAGING COMMITTEE MEETINGS:-

The members of the managing committee have met form time to time discussupon working and various aspects of the branch and to plan for the better smooth and efficient functioning of the branch.

14. MEMBERS:

Presently there are 1206 registered members as on 1st July, 2019 in the Raipur Branch.

15. POST QUALIFICATION COURSES:-

Raipur Branch has organized the various certificate courses for benefit to the all CA members.

1- CERTIFICATE COURSE IN CONCURRENT AUDIT OF BANKS:



Raipur Branch had successfully organized the Classes for its members during the month of 11th May to 26th May 2019. The said batch of Certificate Course in Concurrent Audit of Bank will be completed in the month of May 2019. In the said classes 57 participants are there. Raipur Branch congratulates all the members for their active participation in the Certificate Course in Concurrent Audit of Bank course.

2-CERTIFICATE COURSE IN FORENSIC ACCOUNTING AND FRAUD DETECTION:

Raipur Branch had successfully organized the Classes for its members during the month of 08th June to 23rd June 2019. The said batch of Certificate Course on Forensic Accounting & Fraud Detection at Raipur will be completed in the month of June 2019. In the said classes 56 participants are there. Raipur Branch congratulates all the members for their active participation in the of Certificate Course on Forensic Accounting & Fraud Detection at Raipur

3- Forthcoming courses on ISA- August 2019

4-Valuers Examination for Securities or Financial assets class – October 2019

5-Anti Money Laundering Laws – November 2019

16. INSTITUTE PUBLICATION AND FORMS:

The branch provides most of the publications of the Institute and various forms to the members and the students

17. STUDENTS ACTIVITY

Raipur Branch of CICASA has successfully organized Seminars, Workshop, Study Circle Meeting, Students National Conference – on -30th November & 1st December 2019, Lecture Meeting and Youth Festival for CA Students.

The brief particulars of other programme are as under: The detail of the student activities are also enclosed as a separate **Annexure-C** to this report.

OP/MCS/ITT/ADVANCE ITT

Online Registration Portal for ICITSS (IT/OC) and AICITSS (AIT/MCS) Courses on All India Basis



Board of Studies of ICAI have developed “Online Registration Portal for ICITSS (IT/OC) and AICITSS (AIT/MCS) Courses” for Registration/ Allocation of Batches for ICITSS (IT/OC) and AICITSS (AIT/MCS) Courses to facilitate the students to register themselves from anywhere anytime for any training centre of ICAI across India. The Online portal provides the facility for any time online registration for courses, selection of batches / location, batch transfer, faculty allocation and scheduling by POU, online feedback, online certificate generation etc. The online portal consists of 4 modules namely “Student Module”, “Faculty Module”, “POU Module” and “HO Admin Module”.

MOCK TEST PAPER:

Raipur Branch organized Mock Test for the CPT, IPCC and Final Students.

Industrial Visit:

This Year students of Raipur Branch of CICASA go the opportunity under the leadership of CICASA Chairman to visit the Industry.

Raipur Branch Library:

Raipur Branch maintains an updated library at Raipur for the benefit of the members and students. The library is air conditioned.

Reading Room:

Reading room facility for the benefit of the students is also continued on rental basis.

18. COMPUTER LAB:

We have a fully furnished and equipped air conditioned computer Lab of 42 Computers which is catering the need of conducting 100 hrs ITT training programs for the students.

19. ONLINE CPT EXAMINATION:

Our branch computer lab has been approved by the Institute of Chartered Accountants of India to conduct the online CPT examination of ICAI at Raipur.

20. ACKNOWLEDGEMENT:

The Raipur branch places on record its sincere thanks and gratitude to all the Past Chairman, senior members of the branch and all the members for providing their support and encouragement from time to time.



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The branch places on record its appreciation and thanks to Bhilai Branch of CIRC of ICAI, Bilaspur Branch of CIRC of ICAI, Income Tax Bar Association, Raipur, C.G. Income Tax Bar Council, Income Tax Appellate Tribunal Bar Association, Federation of CG Income Tax Bar Association, Raipur and Durg for their support in our activities in various ways.

The branch sincerely thanks the dignitaries who have graced the programme, the speakers at various seminars, conferences, Workshop, Women's Awareness Program, Study circle meetings and other programmes organised by the branch. The branch also thanks the members/persons who have contributed articles and other materials on various subject/topics at branch forum.

By Order of the Managing Committee

**(CA Bajrang Agrawal)
Secretary**



ANNEXURE – A
LIST OF SEMINARS, WORKSHOP & CONFERENCES

Sl. No.	Date	Topic Discusses/Covered	Faculty/Speaker/ Chief Guest	Hours
1	04.08.2018	Sub Regional Conference : Organised By CIRC Recent Trends in Assessment undisclosed Income & Penalty Proceedings	CA Gyan Chandra Misra - Chairman CIRC, CA Abhay Kumar Chhajed -Regional Council Member & Ex-officio Member, Adv Kapil Goel - Delhi, CA Vinod Gupta -Delhi	6
2	8.09.2018	Half Day Seminar on Tax Audit Report	CA Sakshi Gopal Aggarwal	3
3	13.10.2018	Seminar on TDS in GST and Auditing Standard Provision of TDS in GST & Auditing Standard	CA Vikas Golchha & CA Shyam Lal Agrawal-Central Council Member	4
4	23.10.2018	Seminar on organised by YMEC Committee jointly with International Affairs Committee Art of Public Speaking ,Developing Effective Communication Skills, Presentation Skills, Business Presentations	Mr. Devesh Marodia and Mr. Anup Mundra	6
5	03.11.2018	Half Day Seminar on : Basics of International Tax(Form 15CA and CB) Provisions relating to Taxation on NRI's Opportunities in Insolvency Law	CA Pankaj G Shah CA Shripal Chopda	4
6	26.11.2018	Half Day Seminar on : Succession Planning in Business & Laws Related to Benami Transaction	Dr.(CA) Girish Ahuja-Delhi	3



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7	01.12.2018	Seminar on Point wise analysis of GST Annual Return - GSTR 9 Detailed analysis on GST Audit and GST Audit Report -GSTR-9C	CA NAVEEN GARG -Indore CA Gaurav Gupta -Indore	6
8	05.12.2018	Seminar on GST Audit and GST Annual Return	CA Sunil P Jain-Indore CA Ramandeep Singh Bhatia- Rajnandgaon	4
9	15.12.2018	Seminar on Assessment Reassessment and Appelnput Tax Credit,Time	CA Rajesh Mehta -Indore CA Shilendra Kumar Porwal- Indore	6
10	12.01.2019	Women Conference : Practical Aspects of Bank Audit Nutritious diet for a working woman	CA Rekha Maloo Ms.Vintee Shrivastava	3
11	24.01.2019	Full Day Seminar :Overview of NBFC's and NBFC Auditor's Report (Reserve Bank Directions) Compliances in NBFC Practical aspects on RERA	Mrs.Anuja Deshmukh,RBI Raipur,CA Ankush Golechha Past Secretary CIRC and CA Gaurav Agrawal	6
12	06.02.2019	Interactive Workshop on Natural solutions to relieve diseases resulting from the side effects of modren lifestyle	Dr.Rajesh Kapoor and Shri Girish Pankaj	
13	20.02.2019	Workshop on Interview Preparation & Mock Interviews	CA Abhishek Pruthi	
14	02.03.2019	Half Day Seminar Important Provisions of Income Tax in Finance Act 2018 Overview of ban on unregulated deposit scheme (Buds)	CA B Subramanyam-Past Chairman Raipur & CA Prafulla Pendse	4
15	08.03.2019	Half Day Seminar Celebrating Women's Day Think equal,build smart and innovate changes Diversatisfaction (Change) is important	CA Ritu Jain and CA Deepika Nathani,CA Shashikant Chandrakar –Regional Council Member	3



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16	28.03.2019	Seminar on Bank Audit organised By :CIRC of ICAI Prudential norms relating Restructuring of Advances, Project under implementation and MSME advances, Issues Relating to Agricultural Loans, Long Form Audit Report, Ghosh and Jilani Committee Reports, Interest subvention Bank Branch Statutory Audit Overview, Prudential norms on Income Recognition, Asset Classification and Provisioning pertaining to Advances Loans and Advances	CA Amarjit Chopra- Past President,ICAI CA Ajay Kumar Jain- Delhi,CA Shashikant Chandrakar –Regional Council Member	6
17	20.04.2019	Workshop on GST OrganisedBy:Committee for Capacity Building of Members in Practice Amendments Under Real Estate Sector & GST Audits (Form 9 & 9C) E-Way Bill under GST	CA Ashish Chaudhary-Delhi CA Saurabh Singhal-Delhi	6
18	26.04.2019	34 th SLCC Meeting (State Chhattisgarh)	Chief Secretary- Govt. of (C.G) chairman SLCC,Additional Chief Secretary –Finance Department/Home Department,Director General of Police ,ADG,ADGP,Additional Secretary-Law Department,Director–Registrar of Chits,Director-Directorate of Institutional Finance,ARCS-Department of cooperation,ADIF-Directorate of Institutional Finance,Regional Director-CG RBI,Deputy General Manager-RBI,DNBS Cell,Raipur,AGM-DNBS Cell,BhopalManager-SEBI,Chairman ICAI-Raipur	
19	27.04.2019	Half Day Seminar Organised By : CIRC of ICAI Assessment /Re-assessment of escaped Income (Sec.147 to sec 153) Recovery Proceedings & its Stay –A –sword for one & A Shield for another	CA Sakshi Gopal Aggrawal-Raipur Adv Rajeshwar Rao –Bhilai	3



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20	01.06.2019 To 02.06.2019	Two days National Conference jointly with Bilaspur	CA Girish Ahuja- Delhi, CA Aseem Trivedi, Indore, CA Pramod Jain, Delhi, CA Bimal Jain-Delhi, CA Gaurav Gupta-Delhi, CA Bhupendra Shah -Mumbai	12
21	08.06.2019	One Day Seminar on Audit Excellence :Company Audit Audit Chartiable & other societies	CA Kamal Garg –New Delhi CA Anil Kumar Shrivastava –Delhi	6
22	21.06.2019	Half Day Seminar on GST Annual Return & GST Audit	CA Ramandeep Singh Bhatia CA Vikas Golchha	3
23	03.07.2019	Investor Awareness Programme Organised By:Committee on Capital Market & Investors Protection	CA A Shivgami –RBI Regional Director	2
24	09.07.2019	Half Day Seminar on Budget & GST organised By CIRC of ICAI	CA Rajesh Talathi - Past President ,ICAI CA Rajesh B Doshi – Past Chairman, Raipur Branch and CA Ramandeep Singh Bhatia	3
25	13.07.2019	One Day Training Programme for Peer Reviewers		6

ANNEXURE – B

Lecture Meeting & Study Circle Meeting

Sl. No.	Date	Topic Discusses/Covered	Faculty/Speaker/ Chief Guest	Hours
1	10.08.2018 To 28.08.2018	Lecture Meeting Analysis of Presumptive Taxation U/s 44 AD/44ADA and Issues on filing ITR Form	CA Ashish Ramani	2
2	14.09.2018	Lecture Meeting Practical Issues on TDS and TCS provisions in Income Tax Laws	CA Ajay Agrawal and CA Manish Khetan	2
3	25.01.2019	Analysis of section 144 under IT Act and related issues during 1 st Appeal Proceedings Important Judgements reported in ITR – November & December 18 issue and provisions of TCS & TDS in GST	CA Sanjay Jhabak, CA Aman Bansal and Sanskar Agrawal	2
4	01.02.2019	Study Circle Meeting on Income Tax Formation & Assessment of Chartiable trust and society How to prepare for appeals and face the	CA K M Deshpande- Past Chairman Raipur Branch CA R.B Doshi –Past Chairman	2



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		proceedings & how to tackle the notices for penalties under Income Tax Act.	Raipur Branch	
5	16.02.2019	Lecture Meeting Discussion on Unique document Identification Number (UDIN) along with practical approach. Analysis of Sec.143(1)	CA Saharsh Gupta ,CA Parimal Jain	2
6	29.03.2019	Lecture Meeting Important Judgements of Supreme court of Direct Tax	CA Praveen Jain	2
7	01.04.2019	Lecture Meeting INC 22 and SA 701	CA Arihant Kumar Bohra & CA AlokAgrawala	2
8	24.05.2019	Lecture Meeting on Income Tax Tax Implications on Partners and Partnership Firms u/s 45(3) & 45(4). Recent changes in new ITR forms and details to be given in financial statement.	CA Aman Bansal and CA Veekaas S Sharma	3

Live Webcast

Sl. No.	Date	Topic Discusses/Covered	Faculty/Speaker/ Chief Guest	Hours
1	6.10.2018	Live Webcast on GST applicability on Co-operatives and NPO Sectors: Part II	CA VivekJalan	2
2	27.12.2018	Live webcast Live webcast UDIN- A way to secure Certificates	Nishakar Panda	2
3	31.01.2019	Live Webcast An Easy Way to Secure Certificates	CA Ranjeet Kumar Agrawal	2
4	14.03.2019	Live Webcast MCA E- Form Active (Active Company Tagging Identities and Verification) INC-22A – Compliance and other aspects	CA. DebashishMitra, Chairman Corporate Laws & Corporate Governance Committee Mr. Shashi Raj Dara, Joint Director Ministry of Corporate Affairs Mr. Bhaskar Subramanian, Industry	2



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			Principles Infosys- MCA 21, Domain Expert	
5	01.04.2019	Live Webcast on Organised By Secretary, Committee on Insolvency & Bankruptcy Insolvency: An emerging Profession with multifold opportunities	Dr. NeetiShikha and Mr. Sunil Sahu	2
6	02.04.2019	Live Webcast on organised By :Ind AS Implementation Group of the Accounting Standards Board (ASB), "Understanding Ind AS 116, Leases – Key requirements and Impact" on April 2, 2019 at your branch / region	CA. NiharNiranjanJambusaria, Convenor, Ind AS Implementation Group CA. SanjeevSinghal, Vice-chairman, Accounting Standards Board CA. Amit Jain, Faculty	2
7	11.04.2019	Live Webcast SA 701 "Communicating Key Audit Matters in the Independent Auditor's Report"	CA. Shrinivas Y. Joshi, CCM, ICAI CA. Abhijit Prabhakar Sanzgiri, Mumbai	2
8	15.05.2019	Live Webcast on GST Annual Return and Audit	CA Jatin Christopher	2

ANNEXURE – C STUDENTS ACTIVITY REPORT

Sl. No.	Date	Topic Discusses/Covered	Faculty/Speaker/Chief Guest
1	04.08.2018	Students CICASA Ond Day Seminar Tax Audit	CA Vinod Gupta-Delhi
2	02.12.2018	Students CICASA Oneday Seminar on ICDS	CA ChinmayAgrawal
3	05.12.2018	Students CICASA Joint Seminar with Kalinga University	CA VijitGoyal
4	09.12.2018	Students CICASA Special Program English & Ethical Value	CA KanchanAgrawal
5	09.12.2018	Students CICASA Sports :Indoor & Outdoor	



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6	14.12.2018	Students CICASA Joint Seminar with HNLU University	CA VijitGoyal
7	22.12.2018	CareerCounselling Program Organised By : Career Conselling Committee ,ICAI J.R.Dani G.G.H.S School	CA Amrita Vyas
8	23.12.2018	Students CICASA Youth festival (Euphoria) Motivational Session Game,FashionShow,Cultural Program and DJ	CA Praveen Golccha,Mr Syed Fazil ,CA Riddhi Jain & CA Lavish Mathani
9	01.10.2018 To 22.10.2018	IPCC /Final Mock Test II	
10	25.11.2018	CPT Mock Test Series (I) CPT Examination in December 2018	
11	02.12.2018	CPT Mock Test Series (II) CPT Examination in December 2018	
12	28.12.2018	CareerCounselling Program Organised By : Career Conselling Committee ,ICAI SatataSundariKalibadi Higher Secondary School Raipur (C.G)	CA Amrita Vyas
13	27.12.2018	Educational Tour 36 INC Raipur (C.G)	
14	23.02.2019 To 03.03.2019	Sports Meet Badminton (Singles and Doubles) Table Tennis (Singles and Doubles) Volley Ball Cricket	
15	08.03.2019 To 30..03.2019	IPCC/Final Mock Test Paper Examination May 2019 Organised By : Board of Studies	
16	17.03.2019	Student CICASA Seminar on GST	CA Bhavesh Mittal and CA ShashikantChandrakar - Regional Council Member



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17	23.03.2019 To 24.03.2019	Students CICASA Live Webcast	CA. KemishaSoni, Chairperson, BOS and CA. Durgesh Kumar Kabra, Vice-Chairman
18	31.03.2018	Students CICASA Bank Audit	CA Gulabkedia
19	11.04.2019 To 17.04.2019	Students CICASA Crash Course in Taxation (IPCC)	CA Arihant Jain
20	14.04.2019	Students CICASA Motivational Seminar on Last Attempt	CA CMA Ankita Gandhi
21	25.04.2019 To 04.05.2019	Students CICASA Crash Course in GST (Final)	CA VaibhavAgrawal- Bilaspur
22	23.06.2019	Indoor Sports Chess, Carrom & Badminton	

ANNEXURE – D
ITT/OP/MCS/ADVANCE ITT

S. NO	DATE	TOPIC DISCUSSES/COVERED	FACULTY/SPEAKER/ CHIEF GUEST
1	1.08.2018 To 18.08.2018	MCS Batch 30th	CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA InderpreetKaur, Sourabh Jain, , Laxmikant Upadhyay, HarshaSarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA ,CASanjana Saluja, CA Ridhi Jain, MrRupesh Dubey, CA Sapna Golchha ,Mr Hridayesh Chouhan and CA Rummi Jhawar
2	2.08.2018 To 20.08.2018	MCS Batch 31st	CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA InderpreetKaur, Sourabh Jain, , Laxmikant Upadhyay, HarshaSarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA ,CASanjana Saluja, CA Ridhi Jain, MrRupesh Dubey, CA Sapna Golchha ,Mr Hridayesh Chouhan and CA Rummi Jhawar
3	10.08.2018 To 28.08.2018	ITT	Ranjita Bose, Rishikesh Kumar & Prachi Gupta



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4	10.08.2018 To 28.08.2018	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan Goyal, Ranjita Bose & Rishikesh Kumar
5	13.08.2018 To 30.08.2018	93rd OTC	CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA InderpreetKaur, Sourabh Jain, CA Amrita Vyas Laxmikant Upadhyay, CA ChetanTarwani, HarshaSarda, CA NeeraajBaid, CA Pooja Chopda, CA Manoj Jain, CAAbhishek Gupta, CABivor Kanodia, CA Nitin Goyal, CASanjana Saluja, CARidhi Jain, Mr RupeshDubey & CA Rummi Jhawar
7	30.08.2018 To 15.09.2018	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
8	4.09.2018 To 20.09.2018	94th OTC	CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA InderpreetKaur, Sourabh Jain, CA Amrita Vyas Laxmikant Upadhyay, CA ChetanTarwani, HarshaSarda, CA NeeraajBaid, CA Pooja Chopda, CA Manoj Jain, CAAbhishek Gupta, CABivor Kanodia, CA Nitin Goyal, CASanjana Saluja, CARidhi Jain, Mr RupeshDubey & CA Rummi Jhawar
10	24.09.2018 To 11.10.2018	ITT	Mrs. Ranjita Bose, Mr. Rishikesh Kumar and Ms. Prachi Gupta
11	15.10.2018 To 01.11.2018	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
12	16.10.2018 To 31.10.2018	32nd MCS	CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA InderpreetKaur, Sourabh Jain, , Laxmikant Upadhyay, HarshaSarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA , CASanjana Saluja, CA Ridhi Jain, MrRupesh Dubey, CA Sapna Golchha , Mr Hridayesh Chouhan and CA Rummi Jhawar
13	19.11.2018 To 26.11.2018	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
14	19.11.2018 To 26.11.2018	ITT	Mrs. Ranjita Bose, Rishikesh & Prachi Gupta
15	26.11.2018 To 12.12.2018	95th OTC	CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA InderpreetKaur, Sourabh Jain, CA Amrita Vyas Laxmikant Upadhyay, CA ChetanTarwani, HarshaSarda, CA NeeraajBaid, CA Pooja Chopda, CA Manoj Jain, CAAbhishek Gupta, CABivor Kanodia, CA Nitin Goyal, CASanjana Saluja, CARidhi Jain, Mr RupeshDubey & CA Rummi Jhawar
16	26.11.2018 To 12.12.2018	33rd MCS	CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA InderpreetKaur, Sourabh Jain, , Laxmikant Upadhyay, HarshaSarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA , CASanjana Saluja, CA Ridhi Jain, MrRupesh Dubey, CA Sapna Golchha , Mr Hridayesh Chouhan



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			and CA Rummi Jhawar
17	10.12.2018 to 27.12.2018	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
18	10.12.2018 to 27.12.2018	ITT	Mrs. Ranjita Bose, Rishikesh & Prachi Gupta
19	13.12.2018 to 31.12.2018	96th OTC	CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, CA Sumit Chawla, Garima Shah, Laxmikant Upadhyay, CA Chetan Tarwani, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CABivor Kanodia, CANitin Goyal, CASanjana Saluja, CARidhi Jain, Mr Rupesh Dubey,
20	14.12.2018 to 01.01.2019	34th MCS	CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, , Laxmikant Upadhyay, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA, CASanjana Saluja, CA Ridhi Jain, Mr Rupesh Dubey, CA Sapna Golchha, Mr Hridayesh Chouhan and CA Rummi Jhawar
21	01.1.2019 To 17.1.2019	97th OTC	CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, CA Sumit Chawla, Garima Shah, Laxmikant Upadhyay, CA Chetan Tarwani, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CABivor Kanodia, CANitin Goyal, CASanjana Saluja, CARidhi Jain, Mr Rupesh Dubey,
22	3.1.2019 To 19.1.2019	35th MCS	CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, , Laxmikant Upadhyay, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA, CASanjana Saluja, CA Ridhi Jain, Mr Rupesh Dubey, CA Sapna Golchha, Mr Hridayesh Chouhan and CA Rummi Jhawar
23	19.1.2019 To 6.2.2019	98th OTC	CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, CA Sumit Chawla, Garima Shah, Laxmikant Upadhyay, CA Chetan Tarwani, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CABivor Kanodia, CANitin Goyal, CASanjana Saluja, CARidhi Jain, Mr Rupesh Dubey,
24	8.02.2019 To 26.02.2019	37th MCS	CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, , Laxmikant Upadhyay, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA, CASanjana Saluja, CA Ridhi Jain, Mr Rupesh Dubey, CA Sapna Golchha, Mr Hridayesh Chouhan and CA Rummi Jhawar



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25	11.02.2019 To 19.02.2019	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
26	11.02.2019 To 19.02.2019	ITT	Mrs. Ranjita Bose, Rishikesh & Prachi Gupta
27	18.02.2019 To 07.03.2019	99th OTC	CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, CA Sumit Chawla, Garima Shah, Laxmikant Upadhyay, CA Chetan Tarwani, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA Nitin Goyal, CA Sanjana Saluja, CA Ridhi Jain, Mr Rupesh Dubey & CA Rummi Jhawar
28	28.02.2019 To 18.03.2019	38th MCS	CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, , Laxmikant Upadhyay, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA , CA Sanjana Saluja, CA Ridhi Jain, Mr Rupesh Dubey, CA Sapna Golchha, Mr Hridayesh Chouhan and CA Rummi Jhawar
29	01.03.2019 To 19.03.2019	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
30	01.03.2019 To 19.03.2019	ITT	Mrs. Ranjita Bose, Rishikesh & Prachi Gupta
31	25.03.2019 To 10.04.2019	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
32	25.03.2019 To 10.04.2019	ITT	Mrs. Ranjita Bose, Rishikesh & Prachi Gupta
33	12.04.2019 To 30.04.2019	39th MCS	C CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, , Laxmikant Upadhyay, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA , CA Sanjana Saluja, CA Ridhi Jain, Mr Rupesh Dubey, CA Sapna Golchha, Mr Hridayesh Chouhan and CA Rummi Jhawar
34	12.04.2019 To 01.05.2019	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
35	06.05.2019 To 22.05.2019	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
36	24.05.2019 To 11.06.2019	40th MCS	C CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, , Laxmikant Upadhyay, Harsha Sarda, CA Neeraaj Baid, CA Pooja



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			Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA, CASanjana Saluja, CA Ridhi Jain, MrRupesh Dubey, CA Sapna Golchha, Mr Hridayesh Chouhan and CA Rummi Jhawar
37	24.05.2019 To 11.06.2019	Advance ITT	CA Nikunj Ladhha, CARohit Tulsian, CA Shravan, Tavleen Kaur, Goyal, Ranjita Bose & Rishikesh Kumar
38	17.06.2019 To 04.07.2019	100th OTC	CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, CA Sumit Chawla, Garima Shah, Laxmikant Upadhyay, CA Chetan Tarwani, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CANitin Goyal, CASanjana Saluja, CARidhi Jain, Mr Rupesh Dubey & CA Rummi Jhawar
39	17.06.2019 To 04.07.2019	ITT	Mrs. Ranjita Bose, Rishikesh & Prachi Gupta
40	17.06.2019 To 04.07.2019	41 st MCS	C CA Ramandeep Singh Bhatia, CA Vivek Jhabak, CA Reena Jain, CA Deepika Nathani, CA Inderpreet Kaur, Sourabh Jain, Laxmikant Upadhyay, Harsha Sarda, CA Neeraaj Baid, CA Pooja Chopda, CA Manoj Jain, CA Abhishek Purthi, CA Abhishek Gupta, CA Bivor Kanodia, CA, CASanjana Saluja, CA Ridhi Jain, MrRupesh Dubey, CA Sapna Golchha, Mr Hridayesh Chouhan and CA Rummi Jhawar
<u>Upcoming Batches:</u>			
41	08.07.2019 To 24.07.2019	101th OTC	
42	08.07.2019 To 24.07.2019	ITT	
43	08.07.2019 To 24.07.2019	42 nd MCS	
44	26.07.2019 To 14.08.2019	102th OTC	



**AUDIT REPORT YEAR ENDED
31ST MARCH 2019**



DESHLAHRA & ASSOCIATES

CHARTERED ACCOUNTANTS

Deshlahra Sadan, Near Kankali hospital Chowk, Satti Bazar,
Raipur (C.G.) 492 001 Tel : 0771-4013445, Cell : 094252-85674
e-mail : prasan_deshlahra@yahoo.co.in



INDEPENDENT AUDITOR'S REPORT

To: The Council of the Institute of Chartered Accountants of India

Report on the Financial Statements

We have audited the accompanying financial statements of **Raipur** Branch of the Institute of Chartered Accountants of India ("the Institute"), which comprise the Balance Sheet as at March 31, 2019, the Statement of Income and Expenditure and Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these Financial Statements in accordance with The Chartered Accountants Act, 1949 that give a true and fair view of the financial position, financial performance and cash flows of the **Raipur** Branch of the Institute in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.





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e-mail : prasan_deshlahra@yahoo.co.in



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors' consider internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Institute has in place an adequate internal control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements for the year ended March 31, 2019 are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the **Raipur** Branch of the Institute as at March 31, 2019, its surplus and its cashflow for the year ended on that date.

Other Matters

Additional details are enclosed in Annexure – "A".





DESHLAHRA & ASSOCIATES

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Raipur (C.G.) 492 001 Tel : 0771-4013445, Cell : 094252-85674
e-mail : prasan_deshlahra@yahoo.co.in



Report on Other Regulatory Requirements

Further, we report that:

- we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- in our opinion proper books of account as required by Chartered Accountant Act, 1949 have been kept by the **Raipur** Branch of the Institute so far as appears from our examination of those books.
- the Balance Sheet, Income and Expenditure Account, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

For Deshlahra & Associates.
Chartered Accountants
FRN 003770C
Signature

CA Manoj Kumar Jain
Partner
M No 300684

Place of Signature: Raipur
Date : 27/04/2019



DESHLAHRA & ASSOCIATES

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e-mail : prasan_deshlahra@yahoo.co.in



Annexure – A

ADDITIONAL INFORMATION

1. Whether books are being maintained in online Tally ERP Cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally only. Copy of Final Trial Balance generated from online Tally to be mandatorily certified jointly by the Branch Management and the Branch Statutory Auditor.-
Yes
2. Whether inter unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled. Details of un-reconciled inter unit balances be provided.-
Only Capital Grant, Building Grant & Library Grants are reconciled. ICAI Current Account Balance is unreconciled.
3. Whether the concerned unit is regular in depositing statutory dues i.e. provident fund, employees' state insurance, TDS, GST and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues on the balance sheet date.
Yes.
4. Whether the concerned unit is complying with the Finance & Operations Manual (SOP). Departure / non compliance with SOP be reported.
Complied.
5. (A) Whether the concerned unit is maintaining Fixed Assets Register and assets purchased during the period are properly recorded in register.
Yes.
(B) Whether fixed asset have been physically verified by management at reasonable interval and any material discrepancies noticed on such verification, if any, have been properly dealt with in the books of accounts.
Yes.
(C) Whether financial effect of discrepancies noticed, if any, during physical verification of Fixed Assets conducted by the Management for the period ended 31.03.2017, has been taken in the books of accounts.
N.A.
(D) Whether the capital items purchased by concerned unit are out of the capital grant released by Head Office and only for the purpose it was sanctioned.
Yes. But during the year no capital items are purchased.





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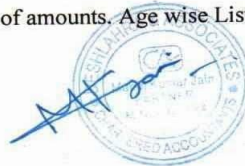
DESHLAHRA & ASSOCIATES

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e-mail : prasan_deshlahra@yahoo.co.in



- (E) Whether the title deeds of immovable properties are held in the name of the Institute. If not, provide the details thereof
Title deed of seminar hall is not provided to us.
6. (A) Whether proper inventories have been kept of publications received from Central office and issuance thereof.
Yes.
- (B) Whether physical verification is carried out during the period.
Yes.
- (C) Whether Publication Account alongwith sales proceeds and Stock Statements are sent to Head office on half yearly / yearly basis.
Last Year Payable is Pending.
7. (A) Whether the expenditure towards Seminar & Conference are properly accounted for and met out the source generated by way of participation fee and Seminar/CPE Grant released by Head Office.
Yes.
- (B) Whether separate ledger account is being maintained for each of the Seminar / Conference/ Workshop / any other program organized during the period.
Yes.
- (C) Also, report whether such accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.
Yes.
- (D) Whether any non educational program/ activity is organized by the concerned unit. If yes, provide program wise deficit / surplus generated from non educational program / activities and total deficit from non self supporting non educational program / activities.
Yes, Non Educational Program/activity is organized in the name of Yoga Day and expenses of Rs. 6455/- incurred for the programme which is debited to Profit & Loss Account.
- (E) Whether the amount recoverable in respect of any seminars & programs (like Advertisements, Sponsorship etc.) have been recovered within reasonable time, if not, aging analysis of such recoverable be given.
No there is some delay in recovery of amounts. Age wise List has been enclosed.





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8. Whether the fund of the concerned unit is applied either directly or indirectly for making any payment to the members of the Managing Committee except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee of concerned unit. If yes, provide details.
No.
9. (A) Whether investments are earmarked corresponding to funds to be earmarked for specific purpose and the same are in agreement. If not, mention reason for the same
Yes.
- (B) In case, any amount is transferred from/to capital reserve, general reserve or/and earmarked funds, whether the appropriate resolution has been approved by the managing committee of the concerned unit.
No Such Amount transferred.
- (C) Whether such funds are utilized only specific purpose for which the same are appropriated.
Yes.
10. Whether concerned unit is printing and publishing newsletters except e-newsletter. The income and the amount expended for newsletter publication during the year should be reported.
No.
11. Whether all the revenue grants received and receivable as per the entitlement of the branch are duly accounted for in the books of accounts of the branch. Also whether Capital Grant is recognized only on receipt basis.
Yes.
12. Whether material departure noticed while comparing the actual income and expenditure with the budget estimates approved by the Council. If yes, submit the report of the same.
Yes, Copy of Comparison between Budget & Actual expenditure has been enclosed.
13. Specify areas of weak controls, if any and suggest ways to streamlining the same.
Nil.





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Raipur (CIRC)

RAIPUR BRANCH OF CIRC OF ICAI			
BALANCE SHEET AS AT 31ST MARCH 2019			
LIABILITIES\SOURCES OF FUNDS	NOTES	AS AT 31ST MARCH 2019	AS AT 31ST MARCH 2018
Infrastructure Reserve	A	199,502.00	199,502.00
General Reserve	B	13,443,358.77	10,849,822.18
Other Reserves	C	1,961,500.17	922,250.17
Earmarked Funds	D	1,325,812.00	1,264,922.00
Liabilities and Provisions	E	419,535.00	384,832.20
Inter Unit Balance	F	62,088,053.45	59,121,454.45
TOTAL		79,437,761.39	72,742,783.00
ASSETS \ APPLICATION OF FUNDS			
Land		49,199,327.23	49,199,327.23
New Building WIP		3,525,803.34	795,589.00
Fixed Assets			
- Gross Block	G	3,696,307.78	3,955,442.60
- Less : Depreciation		322,777.60	361,022.34
FIXED ASSETS (NET BLOCK)		56,098,660.75	53,589,336.49
Earmarked Investment	H	996,454.00	941,653.00
Other Investments	I	7,298,301.00	6,874,998.00
Assets	J	742,089.00	778,061.00
Cash Balance		1,636.00	4,809.00
Bank Balance	K	3,325,980.60	2,422,287.67
Inter unit Balances	L	10,974,640.04	8,131,637.84
TOTAL		79,437,761.39	72,742,783.00

As Per our attached report of even date.

For, Deshlahra & Associates

Chartered Accountants

ICAI F.R.No. 003770C

CA. Manoj Kumar Jain

Partner

Membership No. 300684

PLACE : RAIPUR

DATED :

For Raipur Branch of CIRC of ICAI

(Chairman)

(Secretary)

(Treasurer)





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Raipur (CIRC)

RAIPUR BRANCH OF CIRC OF ICAI			
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2019			
	NOTES	AS AT 31ST MARCH 2019	AS AT 31ST MARCH 2018
INCOME			
GRANTS RECEIVED FROM H.O.			
Revenue Grant		285,200.00	200,000.00
Member Ship Fee Grant		114,800.00	104,750.00
Audit Fees Grant		-	44,840.00
SUB-TOTAL		400,000.00	349,590.00
Seminar/Teleconferencing Income		1,742,089.31	4,017,278.75
CIRC Cricket League 2018		2,345,412.42	-
Orientation Income		3,458,000.00	3,374,000.00
GMC Course Income		3,682,000.00	1,708,000.00
Interest on Investment		263,751.00	204,359.00
Computer Lab Income		4,381,652.00	3,597,694.00
Other Income		81,482.31	1,707.86
Commission on Sale of Publications	M	-	27,206.00
Certificate Course		799,641.20	428,257.00
Seminar Income Student		2,165,504.00	1,324,520.00
Prior period adjustments		42,208.50	-
TOTAL		19,361,740.74	15,032,612.61
EXPENDITURE			
Employee Benefit Expenses -			
1) Salary, Pension & Other Allowances		521,453.00	581,484.00
Printing, Stationery & Photocopy		41,963.00	48,781.00
Postage, Telephone & Telegrams		173,683.48	130,278.00
Rent, Rates & Taxes		63,541.00	150,710.00
Repairs & Maintenance		33,004.00	25,396.00
Statutory Audit Fees		-	44,840.00
Seminar & Conference Expense- Members		1,640,949.51	3,664,429.78
Seminar & Conference Expense - Student		2,165,504.00	1,324,520.00
CIRC Cricket League 2018		1,814,730.25	33,290.86
Computer Lab Expenses		2,659,841.00	2,241,468.30
Orientation Expenses		1,996,032.00	2,304,368.20
GMCS Course Expense		2,332,097.30	689,779.79
Certificate Course		799,641.20	428,257.00
Member News Letter Expenses		10,800.00	2,016.00
Other Expenses		131,573.81	214,582.45
Web Site Development & Maint. Charges	O	15,750.00	41,160.00
Prior period adjustments	N	78,288.00	133,529.50
SUB-TOTAL		14,478,851.55	12,058,890.88
Depreciation		322,777.60	361,022.34
TOTAL		14,801,629.15	12,419,913.22
SURPLUS FOR THE PERIOD		4,560,111.59	2,612,699.39
(Transferred to General Reserve)			
Less : Transfer to ITT Center Reserve		(1,039,250.00)	(920,250.00)
Less : ITT Remittance Trf To HO		(417,325.00)	(412,925.00)
Less : OTC Remittance Trf to HO		(247,000.00)	(241,000.00)
Less : GMCS Remittance Trf to HO		(263,000.00)	(122,000.00)
NET SURPLUS FOR THE PERIOD		2,593,536.59	916,524.39
NOTES ON FINANCIAL STATEMENT			
	P		

As Per our attached report of even date.

For, Deshlahra & Associates

Chartered Accountants,

ICAI F.R.No. 003770C

CA. Manoj Kumar Jain

Partner

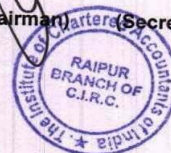
Membership No. 300684

PLACE : RAIPUR

For Raipur Branch of CIRC of ICAI

(Chairman) (Secretary)

(Treasurer)





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Raipur (CIRC)

100 HRS. ITT CLASSES OF RAIPUR BRANCH OF CIRC OF ICAI		
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019		
	AS AT 31ST MARCH 2019	AS AT 31ST MARCH 2018
INCOME		
Fees Collection from Students ITT	2,255,000.00	2,200,000.00
Fees Collection from Students Advance ITT	1,902,000.00	1,070,000.00
Interest Income	224,652.00	327,694.00
TOTAL	4,381,652.00	3,597,694.00
EXPENDITURE		
Building Maintainance Charges	10,920.00	12,396.00
Bank Charges	2,302.00	5,302.00
Computer Maintenance	29,700.00	36,774.00
Electricity Expenses	190,623.00	293,345.00
Food Expenses	829,411.00	440,828.30
Printing & Stationery	3,494.00	3,488.00
Repairs & Maintenance	31,634.00	93,268.00
Salary & Bonus	1,199,482.00	1,006,243.00
Rent, Rates & Taxes	362,275.00	349,824.00
TOTAL	2,659,841.00	2,241,468.30
SURPLUS/(DEFICT) FOR THE PERIOD		
Less : Transfer to ITT Center Reserve	1,721,811.00	1,356,225.70
Less : ITT Remittance To HO	1,039,250.00	920,250.00
Transferred to Raipur Branch	417,325.00	412,925.00
	265,236.00	23,050.70

As Per our attached report of even date.

For, Deshlahra & Associates

Chartered Accountants,
ICAI F.R.No. 003770C

CA. Manoj Kumar Jain

Partner

Membership No. 300684

PLACE : RAIPUR

DATED :

For Raipur Branch of CIRC of ICAI

(Chairman)

(Secretary)

(Treasurer)





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Raipur (CIRC)

STUDENT ACTIVITIES RAIPUR BRANCH OF CIRC OF ICAI INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019		
	AS AT 31ST MARCH 2019	AS AT 31ST MARCH 2018
INCOME		
General Grant		
Other CICASA Activity Grant	87,500.00	350,000.00
Delegation & Other Fees	1,299,604.00	732,860.00
TOTAL	778,400.00	241,660.00
EXPENDITURE		
Blood Donation Camp Expenses		
Cicasa Entertainment Expenses	580.00	1,460.00
CPT Crash Course	5,900.00	-
Carrier Counselling Expenses	660.48	-
Cicasa News Letter Expenses	86,940.00	3,132.00
Debate Competition	7,300.00	37,580.00
Elocution & Quiz Contest	1,280.00	-
Industrial Visit	15,754.00	56,908.00
Lecture Meeting Expenses	11,460.00	43,585.00
Mock Test	-	9,830.00
Student AGM	6,625.00	21,825.00
Performance Report Desining & Printing charges	1,200.00	230.00
Practicle Assessment Test on 23.09.2018	9,860.00	-
Practicle Assessment Test on 30.12.2018	7,480.00	-
Practicle Assessment Test on 10.03.2019	3,999.00	-
National Conference Expenses	3,786.00	-
Result Declarartion	1,488,708.20	-
Student Seminar & Conference Expenses	1,800.00	2,110.00
Sports Activity for the Students	114,767.32	460,348.00
Teacher's Day Activity Expenses	24,035.00	79,170.00
Yuth Fest	3,469.00	19,884.00
TOTAL	369,900.00	588,458.00
SURPLUS/(DEFICIT) Transferred to Raipur Branch	2,165,504.00	1,324,520.00
	-	-

As Per our attached report of even date.

For, Deshlahra & Associates
Chartered Accountants,
Firm's Registration No. 013552C

CA. Manoj Kumar Jain
Partner
Membership No. 300684
PLACE : RAIPUR
DATED :



For Raipur Branch of CIRC of ICAI


(Chairman) 
(Secretary) 
(Treasurer)





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Raipur (CIRC)

RAIPUR BRANCH OF CIRC OF ICAI		
NOTES FORMING PART OF THE ACCOUNTS		
	AS AT 31ST MARCH 2019	AS AT 31ST MARCH 2018
NOTE - A : INFRASTRUCTURE RESERVE		
Opening Bal :	-	-
Add : Donation Received for Branch Building	-	-
Adjustment	-	-
New Building Contingency Fund		
Opening Balance	199,502.00	199,502.00
Transfer From/To Other Reserve	-	-
Transfer From/To General Reserve	-	-
Transfer From/To Earmarked Funds	-	-
TOTAL OF CAPITAL REERVE	199,502.00	199,502.00
NOTES - B : GENERAL RESERVE		
Opening Balance	10,849,822.18	8,332,358.79
Add : Surplus	4,560,111.59	2,612,699.39
Add: Being entry passed to match the reserve and other account with H.O.	-	1,600,939.00
General Reserve Balance	15,409,933.77	12,545,997.18
Less : Transferred to ITT Centre Reserve	(1,039,250.00)	(920,250.00)
Less : ICAI Share Remitted @ 15% ITT Fees	(417,325.00)	(412,925.00)
Less : ICAI Share OTC Remitted @500 per student Fees	(247,000.00)	(241,000.00)
Less : ICAI Share GMCS Remitted @ 500/- per student Fees	(263,000.00)	(122,000.00)
TOTAL OF GENERAL REERVE	13,443,358.77	10,849,822.18
NOTES - C : OTHER RESERVES		
I. Capital Reserve		
Opening Balance	201,502.00	201,502.00
Net (Depletion)/Accretion	-	-
SUB TOTAL (I)	201,502.00	201,502.00
II. ITT Centre Reserve		
Opening Balance	720,748.17	1,833,497.17
Net (Depletion)/Accretion	1,039,250.00	920,250.00
Less :- Being entry passed to match the reserve and other account with H.O.	-	(2,032,999.00)
SUB TOTAL (II)	1,759,998.17	720,748.17
GRAND TOTAL OF OTHER RESERVES (I+II)	1,961,500.17	922,250.17
NOTES - D : EARMARKED FUNDS		
Opening Balance	1,264,922.00	892,687.00
Addition	-	-
Interest Income	60,890.00	61,235.00
Less : Expenses / Adjustment	-	-
Transfer From/To Other Reserve	-	311,000.00
Transfer From/To General Reserve	-	-
Transfer From/To Capital Reserve	-	-
TOTAL OF EARMARKED FUNDS	1,325,812.00	1,264,922.00



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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Raipur (CIRC)

RAIPUR BRANCH OF CIRC OF ICAI		
NOTES FORMING PART OF THE ACCOUNTS		
	AS AT 31ST MARCH 2019	AS AT 31ST MARCH 2018
NOTES - E : LIABILITIES & PROVISIONS		
I FEES RECEIVED IN ADVANCE		
CURRENT :		
a) ITT classes	8,067.00	8,067.00
b) OTC classes	100,000.00	100,000.00
c) GMCS	61,150.00	67,650.00
NON CURRENT :		
Seminar Fees Received In Advance	400.00	-
SUB TOTAL OF (I)	169,617.00	175,717.00
II CREDITORS FOR EXPENSES		
CURRENT :		
For Capital Items		
For Non Capital Items		
NON CURRENT :		
For Capital Items	109,624.00	209,115.20
For Non Capital Items	-	-
SUB TOTAL OF (II)	109,624.00	209,115.20
III OTHER LIABILITIES		
CURRENT		
- Employees Recoveries and Employers Contribution	-	-
- Statutory Dues	-	-
- Deposits	-	-
- Others :- R.K. Builder 1st RA bill 10% S.D. Deposits	-	-
NON-CURRENT		
- Employees Recoveries and Employers Contribution	-	-
- Statutory Dues	-	-
- Deposits	140,294.00	-
- Others	-	-
SUB TOTAL OF (III)	140,294.00	-
TOTAL OF CURRENT LIABILITIES (I+II+III)	419,535.00	384,832.20
NOTES - F : INTER-UNIT BALANCES		
Capital Grant Account	2,880,492.72	2,880,492.72
Building Construction Grant Account	53,153,151.23	50,193,127.23
ICAI current account	352,400.00	352,400.00
ICAI Publication Payable Account	2,657,039.50	2,653,139.50
Publication Stock Transfer a/c	2,928,800.00	2,932,700.00
Library Grant Account	116,170.00	109,595.00
TOTAL INTER-UNIT BALANCE	62,088,053.45	59,121,454.45
NOTES - H : EARMARKED INVESTMENTS		
FDR WITH BANK		
Against Earmarked Fund	996,454.00	941,653.00
TOTAL FDR WITH BANK	996,454.00	941,653.00
BONDS		
UTI - 64	-	-
UTI - CRTS	-	-
OTHER UTI INVESTMENT		
TOTAL EARMARKED INVESTMENT	996,454.00	941,653.00





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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Raipur (CIRC)

RAIPUR BRANCH OF CIRC OF ICAI		
NOTES FORMING PART OF THE ACCOUNTS		
	AS AT 31ST MARCH 2019	AS AT 31ST MARCH 2018
NOTES - I : OTHER INVESTMENTS		
CURRENT		
FDR with Bank (Including Accrued Interest)	7,298,301.00	6,874,998.00
BONDS	-	-
UTI - 64	-	-
UTI - CRTS	-	-
OTHER UTI INVESTMENT	-	-
NON CURRENT		
FDR with Bank (Including Accrued Interest)	-	-
BONDS	-	-
UTI - 64	-	-
UTI - CRTS	-	-
OTHER UTI INVESTMENT	-	-
TOTAL OTHER INVESTMENT	7,298,301.00	6,874,998.00
NOTES - J : ASSETS		
Current		
Security Deposits		
Chhattisgarh State Electricity Board	27,971.00	27,971.00
Mahavir Gaushala Trust (Landlord)	50,000.00	50,000.00
Security Deposit State Electricity Board new building	50,000.00	50,000.00
Non Current		
Security Deposits		
Current		
TDS Recoverable	384,400.00	329,322.00
Non Current		
TDS Recoverable	-	-
Current		
Other Receivables		
Advance for expenses	229,718.00	320,768.00
Other Receivable	-	-
Current		
Advance & Prepayments Including Capital Advances	-	-
Non Current		
Advance & Prepayments Including Capital Advances	-	-
TOTAL OF CURRENT ASSETS	742,089.00	778,061.00
NOTES - K : BANK BALANCES		
Current		
Banks		
Bank of Baroda Main Branch Raipur	694,439.75	114,090.82
Bank of Baroda Main Branch Raipur(ITT classes)	112,629.10	41,159.10
Bank of Baroda Main Branch Raipur(Advance ITT classes)	155,869.25	364,045.25
Bank of Baroda Main Branch Raipur(OTC classes)	2,313,851.50	1,630,291.50
Bank of Baroda (Building costonstruction)	49,191.00	272,701.00
TOTAL OF BANKS	3,325,980.60	2,422,287.67
NOTES - L : INTER UNIT BALANCES		
ICAI Current account	8,045,840.04	5,198,937.84
Regional Council Account	-	-
Branch Current Account	-	-
Inter Unit transaction with RCS & CC	-	-
Publication Stock Transfer a/c	2,928,800.00	2,932,700.00
TOTAL OF INTER UNIT BALANCE	10,974,640.04	8,131,637.84



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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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Raipur (CIRC)

RAIPUR BRANCH OF CIRC OF ICAI

NOTES FORMING PART OF THE ACCOUNTS

	AS AT 31ST MARCH 2019	AS AT 31ST MARCH 2018
NOTES - M : OTHER INCOME		
Bank Interest		
Other Income	58,479.00	1,707.86
ISA ET Exame Exp. Reimbursement	8,334.15	
Income From Election	3,315.00	
CABF Donation Received from Members	404.16	
	10,950.00	
TOTAL OF OTHER INCOME	81,482.31	1,707.86
NOTES - N : PRIOR PERIOD ADJUSTMENTS		
Last Year's Seminar Expenses		
Last Year's GMCS Expenses	78,288.00	133,529.50
Seminar fees Receivable	(42,208.50)	
TOTAL OF PRIOR PERIOD ADJUSTMENT	36,079.50	133,529.50
NOTES - O : OTHER EXPENSES		
AGM Expenses		
Bank Charges	12,205.00	13,480.00
Conveyance Expenses	14,443.95	18,475.70
CABF Donation Paid	8,329.00	14,881.00
Award Celebration Travelling Expenses	10,950.00	-
Election Duty other Staff payment and other expenses	32,218.00	92,336.00
ISA ET Exame Expenses	4,960.00	-
Managing Committee Meeting Expenses	3,315.00	-
Office Expenses	12,104.82	12,852.00
Round Off	33,009.00	62,557.75
	39.04	-
TOTAL OF OTHER EXPENSES	131,573.81	214,582.45

As Per our attached report of even date.

For, Deshlahra & Associates

Chartered Accountants,

ICAI F.R.No. 003770C

CA. Manoj Kumar Jain

Partner

Membership No. 300684

PLACE : RAIPUR

DATED :

For Raipur Branch of CIRC of ICAI

 (Chairman)
  (Secretary)
  (Treasurer)

