

**GHAZIABAD BRANCH  
OF CENTRAL INDIA REGIONAL COUNCIL OF ICAI**



# CA FLYER



(January to February 2020 Vol. 11)  
[For Private Circulation Only]

**E- NEWS LETTER**

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## INDEX

S.No.	Particulars	Page No.
1.	Editorial Board	4
2.	Chairman Message	5
3.	Articles	7-12
4.	Past Events	13-37
5.	Suggestions	39

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## FROM THE DESK OF CHAIRMAN



My Dear Professional Colleagues,

At this juncture of my professional journey, I find it extremely gratifying and blessed to take over charge as the Chairman of Ghaziabad Branch of Central India Regional Council (CIRC) of The Institute of Chartered Accountants of India (ICAI), more so in its Platinum Jubilee year. The trust and confidence reposed in me by my colleagues in the committee fills me with unparalleled joy and happiness. With pride, coupled with a sense of responsibility, I pen my first communication as Chairman.

What I firmly believe is that to do something for the CA profession is just like to serve our parents. As our parents give us the life, this profession has also given a new life to all us. And according to me there is no better worship than to continuously work for the one who or which has given us such a beautiful life.

Proud to inform you that Ghaziabad branch has been selected as CIRC Highly Commended Branch Award in 2019-20 and also Highly Commended Branch Award in CICASA in 2019-20. I congratulate to each and every member of the branch and once again thank you to all members for their support, Guidance, Cooperation & Active Participation in achieving the same. I am also Thankful to CA Anuj Goyal Sir - CCM & CA. Mukesh Bansal Sir – CIRC Chairman, Managing committee members and CICASA Committee members of the branch.

As far as the initiatives of this year is concerned...

As we all know, Ghaziabad branch has been continuously performing at its best throughout the past years and many academic, professional, student related and social welfare events and activities are organized by the branch. It is actually the tradition of the Ghaziabad Branch to improve, enhance and innovate constantly. This year also we shall continue the benchmarks set during the past years and the trend of innovation.

There are certain new initiatives that have taken in this year, which matters a lot!!!

We had formed a Catalyst Club for members and students to develop their leadership skill, public speaking skill, communication still. You are requested to come and experience the same. We had Certificate Course on Goods and Services Tax (GST) form 1st June onwards, in Ghaziabad. Weekends Classes, And Diploma in International Taxation Course in from 1st June onwards. This is also Weekends Classes. After the Great success of Bank Audit Help Desk, We had Launched “GST Help Desk” from 01st May, 2019 Onwards. And “Income Tax Help Desk “from 20th May, 2019 onwards at our branch level in which, There are penal of experts who will solve your queries, issues, problems related to GST & Income Tax on call or by email. I extend my heartiest thanks to all the members of Bank Audit Help Desk, GST Help Desk & Income Tax Help Desk for their Contribution in these help desk.

**“ Your only limit is you. A little progress each day adds up to big results. Always remember, Nothing ‘worth-having’ comes ‘easy’.**

I would like to make a special mention that our dreams have comes true and on 31st may 2019, our Ghaziabad branch has started its own Library for CA students in Navyug Market, Ghaziabad. This will help the students to study in a better environment and to enhance their skill & knowledge. We had conducted various seminars in past3 months on variety of topics and appreciate everyone who had attended the same and request others to experience the brilliance of our faculties in pulling of the exceptional seminars and share their constructive ideas to make seminars more effective.

It is well said by “Conrad Hilton” that...

**“ Success seems to be connected with action. Successful people keep moving, they make mistakes but they don’t quit.”**

Keeping this in mind, Ghaziabad Branch of CIRC of ICAI is regularly organising various professional courses like

Certificate Course on FORENSIC AUDIT, GST, INTERNATIONAL TAXATION, REGISTERED VALUER COURSE, BLOCK CHAIN TECHNOLOGY COURSE, Conducting Seminars on latest topics like DPT-3, UNION BUDGET-2019, BEN 2 (Significant Beneficial Ownership) and many more. As it was CA day on 1st July, Branch had organized many programs to celebrate the auspicious day on Different dates.

ON 30 DAY OF JUNE-2019:

- Go Green and Swachh Bharat Walkathon.
- Tree Plantation Activities.
- Blood Donation Camp & Health check up Camp.

ON 1 DAY OF JULY-2019:

- Flag Hosting
- Literacy Kit Distribution program with SSP, GZB, Shri Upendra Agarwal Ji
- Organ Donation awareness Program with NOTTO.

ON 2 DAY OF JULY-2019:

- Conducted Investor Awareness program
- Felicitation of Senior Member, Social Workers and award to Meritorious Students.
- Appreciation award to Members of E-newsletter, Income Tax Help Desk, GST Help Desk & Student Coordinators.

“The more up to date the information, the more valuable it is”.

As usual our branch had organized CA Students' Conference, conducted seminar on Tax Audit Report and latest amendment in Direct Tax. Moreover, Distributed literacy kit to underprivileged students at Balika Nagar Nigam inter College, Mehrauli, Gzb, Launched New Mobile App of ICAI Ghaziabad, conducted live webcast on silent features of the Companies (Amendment Act, 2019) and Live webcast on Commonly Found Non Compliance of CARD, 2016.

“Failure is not a permanent Experience, You must rise above it and choose to be better than you were a moment ago, changing and growing is what makes you win.”

Ghaziabad branch had organized Women Conference jointly with CIRC on 12th October, 2019. As usual our branch had organized various professional courses like DISA Course, Blockchain Technology course and Certificate course on IND AS on different dates.

Ghaziabad branch had organized Two Days Members National Conference jointly with PRB & CA Students Fest as well.

Fortunately, the branch has a team of very young and enthusiastic committee members who are desperate for betterment of branch and always active. Also we are fortunate to get continuous guidance from seniors. So I think we shall be able to achieve even more than this.

And yes, suggestions are always welcome.

I can be reach at:

**CA Manoj Singh**  
Chairman - ICAI Ghaziabad.  
ICAI Ghaziabad Branch  
Mo. No : 9310893870  
E-mail : camanojsinghca@gmail.com

## Advance Rulings under

### Central Goods and Service Tax (CGST) Act 2017 & Central Goods and Service Tax (CGST) Rules 2017



**CA Rakesh Choudhary B.Sc F.C.M.A F.C.A**  
Chartered Accountant in Practice (F.C.A)  
Cost & Management Accountant (F.C.M.A)  
(Subhas Adhya Memorial Award Winner)

E.Mail: choudhary.rakesh@icai.org, 10913rakesh@icmaim.in  
M: 9868500351

**“GST Revenue Collection by the Government for the period from 1.4.2019 to 31.01.2020 is estimated at INR 10,19,178 Crores.”**

#### **The Finance Bill 2020 and GST Revenue as per Budget 2020**

The Finance Bill 2020, for Goods and Services Tax (GST) in the Budget 2020 has estimated the Revenue Collection for GST at INR 6,90,500 crores, Revenue from Customs Duty at INR 1,38,000 crores and Revenue from Union Excise Duty at INR 2,67,000 crores. Total Tax Revenue (Including Income Tax and Corporation Tax) has been estimated at INR 24,23,020 crores for the Fiscal Year 2020-21.

“GST Revenue Collection by the Government for the period from 1.4.2019 to 31.01.2020 is estimated at INR 10,19,178 Crores.”

The Gross Revenue collected for the month of January 2020 was INR 1,10,828 crores stands second highest monthly collection since implementation of GST.

The gross GST revenue collected in the month of January, 2020 is INR 1,10,828 crore of which CGST is INR 20,944 crore, SGST is INR 28,224 crore, IGST is INR 53,013 crore (including INR 23,481 crore collected on imports) and Cess is INR 8,637 crore (including INR 824 crore collected on imports).

#### **Advance Ruling under Central Goods and Service Tax (CGST) Act 2017 & Central Goods and Service Tax (CGST) Rules 2017**

Goods and Service Tax Act, Laws and Regulations, was introduced in India since 1st July 2017, subsuming 29 indirect tax laws, providing a relief from multipoint taxation system with reduction of cascading effect of taxation. Tax Rates have been reduced for almost 90% of the Goods within the region of 5% to 18%, which is going to give a big boost to the economy. Advance Ruling was provided by the CGST Act 2017 and CGST Rules 2017, to benefit the Registered Dealer, Person or Business House in complying with Registration, HSN Classification, GST Rates, Supply, Time and Value of Supply of Goods and Services, GST Liability, Input Tax Credit, ITC Reversals, Composite Supplies, Composition Supplies, Penal Amount, Notification Effects, Litigations, Appeals, GST Returns filings and GST Audit and Certifications.

#### **Advance Ruling**

As per sub-section (a) of Section 95 of the CGST Act 2017, “Advance Ruling” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

#### **Appellate Authority for Advance Ruling**

“Appellate Authority” means the Appellate Authority for Advance Ruling referred to in sub-section (b) of section 99 of the CGST Act 2017, as defined under sub-section (b) of Section 95 of the CGST Act 2017.

As per Section 99 of the CGST Act 2017, the Appellate Authority for Advance Ruling constituted under the

provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory.

## **Authority for Advance Ruling**

“Authority” means the Authority for Advance Ruling referred to in sub-section section 96, as defined under sub-section (e) of Section 95 of the CGST Act 2017.

The Authority for advance ruling constituted under the provisions of a State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory.

## **Application for Advance Rulings**

“**Application**” means an application made to the Authority under sub-section (1) of section 97 of the CGST Act 2017, as defined under sub-section (d) of Section 95 of the CGST Act 2017.

As per Section 97 of the CGST Act 2017:-

- (1) An applicant desirous of obtaining an advance ruling under the CGST Act 2017 may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.
- (2) The question on which the advance ruling is sought under this Act, shall be in respect of,—
  - (a) classification of any goods or services or both;
  - (b) applicability of a notification issued under the provisions of this Act;
  - (c) determination of time and value of supply of goods or services or both;
  - (d) admissibility of input tax credit of tax paid or deemed to have been paid;
  - (e) determination of the liability to pay tax on any goods or services or both;
  - (f) whether applicant is required to be registered;
  - (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

## **Procedure on receipt of application for Advance Ruling under section 97 (1) of the CGST Act 2017.**

As per Section 98 of the CGST Act 2017:-

- (1) On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the concerned officer and, call upon him to furnish the relevant records and such records shall, as soon as possible, be returned to the said concerned officer.
- (2) The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application, application shall not be admitted if the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this CGST Act 2017, no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant with reasons for such rejection shall be specified in the order.
- (3) A copy of every order made under sub-section (2) shall be sent to the applicant and to the concerned officer.
- (4) Where an application is admitted under sub-section (2), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority and after providing an opportunity of being heard to the applicant or his authorized representative as well as to the concerned



officer or his authorised representative, pronounce its advance ruling on the question specified in the application.

- (5) Where the members of the Authority differ on any question on which the advance ruling is sought, they shall state the point or points on which they differ and make a reference to the Appellate Authority for hearing and decision on such question.
- (6) The Authority shall pronounce its advance ruling in writing within ninety days from the date of receipt of application.
- (7) A copy of the advance ruling pronounced by the Authority duly signed by the members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer and the jurisdictional officer after such pronouncement.

## **Appeal to Appellate Authority in Advance Ruling**

As per Section 100 of the CGST Act 2017:-

- (1) The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.
- (2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the concerned officer, the jurisdictional officer and the applicant:

Provided that the Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding thirty days.

- (3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

## **Orders of Appellate Authority in Advance Ruling**

As per Section 101 of the CGST Act 2017:-

- (1) The Appellate Authority may, after giving the parties to the appeal or reference an opportunity of being heard, pass such order as it thinks fit, confirming or modifying the ruling appealed against or referred to.
- (2) The order referred to in sub-section (1) shall be passed within a period of ninety days from the date of filing of the appeal under section 100 or a reference under sub-section (5) of section 98.
- (3) Where the members of the Appellate Authority differ on any point or points referred to in appeal or reference, it shall be deemed that no advance ruling can be issued in respect of the question under the appeal or reference.
- (4) A copy of the advance ruling pronounced by the Appellate Authority duly signed by the Members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer, the jurisdictional officer and to the Authority after such pronouncement.

## **Rectification of advance ruling**

As per Section 102 of the CGST Act 2017:-

The Authority or the Appellate Authority may amend any order passed by it under section 98 or section 101, so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the

Appellate Authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant or the appellant within a period of six months from the date of the order:

Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

## **Applicability of Advance Ruling**

As per Section 103 of the CGST Act 2017:-

- (1) The advance ruling pronounced by the Authority or the Appellate Authority under this Chapter shall be binding only-
  - (a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;
  - (b) on the concerned officer or the jurisdictional officer in respect of the applicant.
- (2) The advance ruling referred to in sub-section (1) shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

## **Advance ruling to be void in certain circumstances**

As per Section 104 of the CGST Act 2017:-

- (1) Where the Authority or the Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio, as if such advance ruling had never been made, no order shall be passed under this sub-section unless an opportunity of being heard has been given to the applicant or the appellant.

Explanation.—The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded while computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74.

- (2) A copy of the order made under sub-section (1) shall be sent to the applicant, the concerned officer and the jurisdictional officer.

## **Powers of Authority and Appellate Authority**

As per Section 105 of the CGST Act 2017:-

- (1) The Authority or the Appellate Authority shall, for the purpose of exercising its powers regarding—
  - (a) discovery and inspection;
  - (b) enforcing the attendance of any person and examining him on oath;
  - (c) issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908. [5 of 1908]
- (2) The Authority or the Appellate Authority shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973, and every proceeding before the Authority or the Appellate Authority shall be deemed to be a judicial

proceedings within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code. [2 of 1974] [45 of 1860]

## **Procedure of Authority and Appellate Authority**

106. The Authority or the Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure.

## **Advance Ruling under CGST Rules 2017**

### **1. Qualification and appointment of members of the Authority for Advance Ruling-**

As per Rules 103 of the CGST Rules 2017:-

The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.

### **2. Form and manner of application to the Authority for Advance Ruling-**

#### **As per Rules 104 of the CGST Rules 2017:-**

- (1) An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in FORM GST ARA-01 and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.
- (2) The application referred to in sub-rule (1), the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in rule 26.

### **3. Certification of copies of advance rulings pronounced by the Authority-**

#### **As per Rules 105 of the CGST Rules 2017:-**

A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

### **4. Form and manner of appeal to the Appellate Authority for Advance Ruling-**

#### **As per Rules 106 of the CGST Rules 2017:-**

- (1) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in FORM GST ARA-02 and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specified in section 49.
- (2) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal.
- (3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all the relevant documents accompanying such appeal shall be signed,-
  - (a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
  - (b) in the case of an applicant, in the manner specified in rule 26.

### **5. Certification of copies of the advance rulings pronounced by the Appellate Authority –**

#### **As per Rules 107 of the CGST Rules 2017:-**

A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

- (a) the applicant and the appellant;
- (b) the concerned officer of central tax and State or Union territory tax;
- (c) the jurisdictional officer of central tax and State or Union territory tax; and
- (d) the Authority,

in accordance with the provisions of sub-section (4) of section 101 of the Act.

## **6. Manual filing and processing**

### **As per Rules 107A of the CGST Rules 2017:-**

Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.

## REPUBLIC DAY CELEBRATION PROGRAM



# GHAZIABAD BRANCH OF CIRC OF ICAI

## SEMINAR ON UNION BUDGET-2020



# GHAZIABAD BRANCH OF CIRC OF ICAI



## C.M. SINGHAL MEMORIAL CRICKET MATCH WITH INCOME TAX DEPARTMENT, GHAZIABAD





# GAZIABAD BRANCH OF CIRC OF ICAI



# GHAZIABAD BRANCH OF CIRC OF ICAI





## P.C JAIN MEMORIAL CRICKET MATCH



# GAZIABAD BRANCH OF CIRC OF ICAI





CLOSING CEREMONY OF MCS BATCH 28



## CLOSING CEREMONY OF OP BATCH 60







## CLOSING CEREMONY OF MCS BATCH 27



# GHAZIABAD BRANCH OF CIRC OF ICAI



## ANNUAL FUNCTION ICAI GHAZIABAD



# GHAZIABAD BRANCH OF CIRC OF ICAI



# GHAZIABAD BRANCH OF CIRC OF ICAI



क. जिसका न. क्र. 22/1999 अ. प्र. 1999 है। यहाँ धारणा की प्रमाण है। इस धारणा के अन्तर्गत ही प्रमाणों को देखने से भी प्रमाणों को अंतर्गत है।

ब. प्रमाणों में कुछ प्रमाणों का क्र. 22/144 न. क्र. 1999 है। इनके अन्तर्गत ही प्रमाणों को अंतर्गत है। इस धारणा के अन्तर्गत ही प्रमाणों को अंतर्गत है।

क. प्रमाणों में कुछ प्रमाणों का क्र. 22/144 न. क्र. 1999 है। इनके अन्तर्गत ही प्रमाणों को अंतर्गत है। इस धारणा के अन्तर्गत ही प्रमाणों को अंतर्गत है।

घ. प्रमाणों में कुछ प्रमाणों का क्र. 22/144 न. क्र. 1999 है। इनके अन्तर्गत ही प्रमाणों को अंतर्गत है। इस धारणा के अन्तर्गत ही प्रमाणों को अंतर्गत है।

च. प्रमाणों में कुछ प्रमाणों का क्र. 22/144 न. क्र. 1999 है। इनके अन्तर्गत ही प्रमाणों को अंतर्गत है। इस धारणा के अन्तर्गत ही प्रमाणों को अंतर्गत है।

**द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट की गाजियाबाद शाखा ने मनाया वार्षिकोत्सव**



अजय का वास्तव्य (वर्षादिपत्रिका) द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट की गाजियाबाद शाखा द्वारा आयोजित वार्षिक सम्मेलन का आयोजन भी शुभ जो मिनट सदस्य जय वार्षिकोत्सव में शामिल किए गए।

इसके अलावा, निम्न कार्यक्रमों में अजय का वास्तव्य का योगदान है। अजय का वास्तव्य में शामिल किए गए। अजय का वास्तव्य में शामिल किए गए। अजय का वास्तव्य में शामिल किए गए।

अजय का वास्तव्य में शामिल किए गए। अजय का वास्तव्य में शामिल किए गए। अजय का वास्तव्य में शामिल किए गए। अजय का वास्तव्य में शामिल किए गए। अजय का वास्तव्य में शामिल किए गए।

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**सुप्रीम कोर्ट पहुंचा दिल्ली हिसा का मामला**

दिल्ली के उच्च न्यायालय में सुप्रीम कोर्ट में धारणा के अन्तर्गत ही प्रमाणों को अंतर्गत है। इस धारणा के अन्तर्गत ही प्रमाणों को अंतर्गत है।

	जय भारत		जय सुभाष
<b>NRC / CAA के समर्थन में</b>			
<b>दिल्ली 28 फरवरी</b>			
<b>दिन बुधवार रात 9:00 बजे</b>			
<b>दिल्ली यमुना जी के पुल पर अक्षयज्योति मंदिर के पास</b>			
<b>एन.आर.सी. व सीएफ. के समर्थन व भारत सरकार से 5 सूचीय मांगों को लेकर धरना प्रदर्शन में आप सभी का सहभाग आमंत्रित है।</b>			

**सफलता पाने के लिए करें कड़ी मेहनत**

चार्टर्ड एकाउंटेंट्स ऑफ इंडिया की गाजियाबाद ब्रांच ने मनाया वार्षिकोत्सव, मेधावी हुए पुरस्कृत



सीए के वार्षिकोत्सव में भाग लेती युवती।

वार्षिकोत्सव का शुभारंभ करते अतिथि।

सीए के वार्षिकोत्सव में कार्यक्रम प्रस्तुत करते कलाकार।

**हिमालयन हॉस्पिटल में**

**सांत्वनिय हैं वेग से चारों**

**सभी के दिल में धलने**

भूक... गाजिया... अक्षा... और नि... निर... गाजिया... वार्षिक... इस दी... खाती... गरी... मोक्ष... दी... राकेश... का...

सी... में... गाजि... फा...

## CLOSING CEREMONY OF OP BATCH 62





# GHAZIABAD BRANCH OF CIRC OF ICAI



CLOSING CEREMONY OF MCS BATCH 29





## CLOSING CEREMONY OF MCS BATCH 29A



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ON POCO F1

# GAZIABAD BRANCH OF CIRC OF ICAI



**Relyon Softech Ltd.**  
Vision For Tomorrow



- ◆ Quarterly statements of TDS and TCS, with built-in FUV.
- ◆ Correction statements from data downloaded from TRACES.
- ◆ Certificate generation (Form 16, 16A and 27D) including data import from TRACES
- ◆ Electronic Returns and Digital Signing of TDS certificate
- ◆ Automated Tax Calculation for Salaries and Non-Salaries
- ◆ Threshold limit check for each transaction
- ◆ Unique Data Quality Report
- ◆ Import/Export data from Excel/Text/FVU/.TDS formats
- ◆ Vast MIS report for Deductions, Challans and various practical scenarios.
- ◆ Automated Perquisite calculation and other salary/Income-Tax calculations.

**Saral TDS**

The Complete TDS management

Fully Integrated  
with **TRACES**

**Saral  
PayPack**

The Complete Payroll Solution

**PUNCh to PAYSLIP**

- ◆ Salary Structure Management
- ◆ Statutory Management
- ◆ Reporting
- ◆ Attendance Management
- ◆ Standing Instructions for Insurance, Loans and Advances
- ◆ Import/Export from various software
- ◆ Maintenance of HR Details and Medical Reimbursement
- ◆ Total TDS Management including eTDS

- Integrated with GSTN APIs for secure and seamless data transfer
- Comprehensive Dashboard giving summary of filing status, Invoices & other GSTN alerts, OTP Management
- Simple and Convenient data entry flow, Import from Excel
- Fetches GSTR-1, GSTR-2A and GSTR-3B information & automates GSTR-9/9A/9C data flow
- GST computation and CGST/SGST/IGST wise Input Tax Credit distribution
- e-Payment and Input Tax Credit Utilization

**st SaralGST**  
Goods & Services Tax Simplified

**Simple and  
Accurate GSTR**  
Return Filing with Saral GST

**saral**

Empowering Your Business

## Accounts

- Quick GST Compliant Billing
- GST return filling and e-way bill generation
- Compliance Management
- Multi Tasking
- SMS Integration and Push mail
- Loyalty/Credit points Management
- Warranty & AMC Management

## Billing

- Fast GST invoice generation for all sector
- Counter billing, bulk receipt and payment
- Barcode Integration
- Serial number tracking
- Multi tasking
- Van/Route wise report

To find a Relyon representative visit [www.relyonsoft.com](http://www.relyonsoft.com) or call us at +91 9582005123

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## GHAZIABAD BRANCH OF CIRC OF ICAI

Yamunotri Complex, IInd Floor, A-12, Ambedkar Road, Ghaziabad (U.P.)  
Phone: 0120-4114478  
E-mail: [newsletter@icaigzb.org](mailto:newsletter@icaigzb.org)  
Website: [www.icaigzb.org](http://www.icaigzb.org)

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