



NOIDA BRANCH OF CIRC

For in house Circulation

No. – 20 (2017-2018)

November-2017

*FROM THE DESK OF THE CHAIRMAN**My Esteemed Professional Colleagues,*

May this written communication find you in relaxed mood and good health after the tremendous pressure of tax audit, GST returns and other professional assignments along with the prestigious festive season of Dussehra and Deepawali. Friends, we are in the month of November now, which is again a month of pressure of work because of extension of filing of ROC returns, GST Returns and Transfer Pricing Audits. However, this month maybe much better because of weather as autumn has knocked our doors.

I must congratulate you all for your dedicated efforts in completing your professional assignments on time and also for creating awareness about GST among the clients. I am sure, GST council is taking initiatives for amendments desired to ease doing the business in our country and next proposed council meeting is going to announce more reliefs by way of more simplification in GST laws in certain areas. At times such kind of initiatives seems like the initiatives taken by the Government of India considering proposed Assembly Elections in the **State of Himachal Pradesh** and **Gujarat**. However, such announcements are welcome to give a relief to the citizens of our Country.

I am sure in the time to come, we all professionals will again be busy in updating ourselves on "**the Insolvency and Bankruptcy Code, 2016**" and "**Real Estate Regulation Act, 2017**". Kindly appreciate every law is having its pros and cons but at the same time, the purpose of implementation of law is to protect the interest of common man. I am quite hopeful after implementation of "**the Insolvency and Bankruptcy Code, 2016**" and "**Real Estate Regulation Act, 2017**", we would be able to safeguard the interest of small investors at large.

Friends, as a part of the prestigious Institution, we have the responsibility to serve the profession with great values and dedication. Hence, at the Branch level also, we are committed for organizing various educational/ training programs in the interest of the members and the profession as well. In the series of such events, we organized an **Interaction cum Felicitation Programme with the Chief Commissioner of Income Tax, Ghaziabad/NOIDA along with his entire team of Senior Officials** on 16th October, 2017. During that Interaction Program, all Senior Officials along with the Hon'ble Chief Commissioner Shri Rajni Kant Gupta attended the program and interacted with the members present there. Hon'ble Chief Commissioner also shared his views in his deliberation regarding his expectation from we professionals. He also assured that the officials of his department will be available for addressing the grievances of tax payers if any. In this interaction program almost 46 Officers and 33 members from the profession participated.

On October 18, 2017, we organized **Deepawali Puja** at the Branch premises and almost 40 members along with their families participated in this Puja. On October 23, 2017, a team of 18 participants travelled to **Saint Petersburg** and **Moscow** for **International study tour** for 5 nights/ 6 days and the tour was completed on October 29, 2017. During this international study tour our team interacted with the officials of **Russian Trading Company (RTCom)** to understand the prevailing tax laws in Russia and to explore the possibility of professional opportunities there.

On November 12, 2017, we are going to organize one full day seminar on **“Information Technology in GST - Enabler or Necessity”** under the aegis of **Committee for Information Technology of the Institute of Chartered Accountants of India, New Delhi**. It is an opportunity to learn how to use the IT techniques for implementation of GST. The said seminar is going to be organized at **Hotel Park Ascent, Sector - 62, NOIDA**. Besides, we also have a plan to organize one-day training program for members to understand **“How to appear before ITAT”** in the following month.

I am pleased to inform you all that our Branch is organizing **NATIONAL CONFERENCE 2017** on **CAPACITY BUILDING MEASURES FOR CHARTERED ACCOUNTANTS** under the aegis of **Committee for Capacity Building of Members in Practice (CCBMP)** which has been rescheduled for **16th & 17th November’ 2017** at **ICAI Auditorium, A-29, Sector 62, NOIDA** on the topics mainly **“RERA Certification & Audit; Insolvency & Bankruptcy Code; Impact of Money Laundering Act & Benami Transactions Act; Ind As; Search & Seizure under Income Tax Act and Financial Reporting under Companies Act, 2013”**. Detailed schedule will be circulated soon.

As far as students’ activities are considered on November 10, 2017, the Branch is going to celebrate International Accountancy day and have plans to organize mega career counseling programmes in various Educational Institutions in and around NOIDA. In the month of December, we are organizing **Students’ National Conference 2017** which has been rescheduled for **21st & 22nd December’ 2017**. Detailed schedule may be circulated soon.

Looking forward for whole hearted support from you all for making both **National Conferences** a grand success.

“Excellence is an art won by training and habituation. We do not act rightly because we have virtue or excellence, but we rather have those because we have acted rightly. We are what we repeatedly do. Excellence, then, is not an act but a habit.”

.....Aristotle

With warm regards....

**CA. ATUL AGRAWAL
CHAIRMAN, NOIDA BRANCH
Mobile: 9990057390
Email: atul@aaaca.in**

*Thank
you* 



SECRETARY WRITES.....

Respected Professional colleagues,

Friends, technology is one of the globally tested chief drivers of growth, which plays an important role in running the borderless knowledge economy. It adds an immense potential to the human productivity. Information Technology essentially empowers us to do what we want to do. Chartered Accountants (CAs), an integral part of Indian economy, have to come to the fore. If they do not take note of this development and honour the technological advancements, our profession as well our national economy will suffer. With inherent potential to excel, CAs can appropriate all uncharted orbits of their profession and conquer all professional challenges. The ICAI has been constantly updating the knowledge base of our members through its various Committees.

Friends, if we have to survive in our practicing profession, we have to be innovative and to think beyond traditional practice.

Friends, the entire management committee shall always welcome all your suggestions for the betterment of profession as well better functioning of branch.

***With Best Wishes & Regards,
CA TANUJ KUMAR GARG
SECRETARY, NOIDA BRANCH OF CIRC
MB: 9899508755
EMAIL: TANUJGARGCA@GMAIL.COM***

*Thank
you* 

Overview Of IND-AS

Introduction of IND AS-

IND AS are buzzing words in the arena of finance and accounting in India today. It is estimated nearly 10,000 companies in India would be required to file IND AS compliant financial statements in coming years.

Corporate, regulators, government, educational institutions etc are all geared up to take on the challenge of IND AS adoption with full enthusiasm. Adopting IND AS will bring about many positive changes in corporate world. However, the biggest bottleneck in adoption of IND AS is meeting the human resource requirements to successfully implement this change. Hence the study of IND AS is of immense significance these days for accounting professionals, business analysts, investors, regulators and people at helm of affairs of the entities required to comply with IND AS.

Foreign companies establishing a presence in India will encounter a host of considerations that do not exist in their home country.

In order to have this standard converge more closely with international financial reporting standard (IFRS), The Institute of Chartered Accountants of India set out to introduce a new system, called simply Indian Accounting Standard (IND AS).

With India deciding to converge with IFRS and not adopt IFRS.

In simple words, convergences with IFRS means that India would not applying the IFRS as issued by the International body but would try to get its own accounting standard in sync with the international financial reporting standard. **And these synced Indian accounting standard are popularly called as “IND-AS”** But initially all the IND- AS won't be completely synchronized with the IFRS as there still exists some major difference in the Indian economy as compared to the world economy. The Indian economy is in developing stage as compared to the other developed economies and therefore, certain difference arises in accounting procedures as well.

Now India will have two sets of (very confusing) accounting standard viz. existing accounting standard i.e AS and IFRS converged Indian accounting standard (IND – AS).

WHY IND – AS

Today is the era of Globalization. Everything is global. Globalization has brought about significant changes in the attitudes and perception of the corporate world. The whole world is a market with global customer and global investor i.e now everything is become “Glocal” (Global+Local).

Financial Statement based on IND AS will have multiple benefits for Indian entities especially those who aspire to go global.

Some of the benefits of convergence with IFRS are listed below:-

- a) Accessibility to foreign capital markets
- b) Reduced Cost
- c) Enhance Comparability
- d) Boon for multinational group entities
- e) New Opportunities for the professionals

Scope & Relevance of IND AS

1. Need for large amounts of Foreign Capital.
2. Infra sector : Concession business, Joint arrangements
3. Real Estate thrust – Need to professionalize the sector
4. Business Combinations
5. IPR – valuation and disclosures
6. Entities other than profit-oriented business entities may also find IND AS appropriate.
7. General purpose financial statements are intended to meet the common needs of shareholders, creditors, employees, and the public at large for information about an entity's financial position, performance, and cash flows.

Applicability-

The first phase of IND AS was implemented in April 2011 and introduced a total of 35 new accounting standards, including once on Income taxes, impairment of assets and statement of Cash flows. Subsequent phases were implemented in April 2013 and April 2014.

The Ministry of Corporate Affairs, Government of India has issued notification dated 16/02/2015 to amend the existing Accounting Standards. The amendment has come into force on the date of publication of the Official Gazette i.e. 30th March 2016.

As on date the MCA notified 39 IND-AS.

IND AS implementation in India

Companies can voluntarily adopt IND AS for accounting period beginnings on or after 1 April 2015 with comparatives for period ending 31st march 2015 or thereafter.

However once they have chosen this path, they cannot switch back.

The application of IND AS is based on the listing status and net worth of a company.

➤ Phase one:-

- Mandatory for accounting periods beginning on or after 1 April 2016 Companies whose equity and/or debt securities are listed or are in process of listing of any recognize stock exchange, and Companies having a net worth of Rs. 500 cr. or more.
- Unlisted companies having a net worth of Rs. 500 cr. or more.
- Holding, subsidiaries, joint ventures or associate companies of above companies.

➤ Phase Two:-

Mandatory for accounting periods beginning on or after 1 April 2017 Companies whose equity and/or debt securities are listed or are in process of listing of any recognize stock exchange, and Companies having a net worth more than 250 cr. but less than 500 cr.

- Unlisted companies having a net worth of more than Rs.250 cr. INR or more but less than Rs.500 cr.

Banks (excluding RRB's) to apply IND AS from FY 2018-19.

Also applicable to both stand-alone and consolidated financial statement.

Early adoption not permitted.

Applicability of the notification to various types of NBFC's -

- ✓ MCA notification provides clarity and companies should carefully consider whether they meet the definition of NBFC's under the RBI act.
- ✓ Group companies of NBFC are not covered by the corporate road map will prepare IND AS based financial statement based on the road map applicable to those NBFC's.

- ✓ Group companies covered in the IND AS road map for banks

The MCA on 30th march 2016 released IND AS 11 and IND AS 18.

On 16th feb 2016 MCA released a draft schedule III for financial statement for companies whose financial statement are to comply with IND AS.

➤ **Other Points related to applicability:-**

- INS AS once required to be complied with in accordance with Companies (Indian Accounting Standards) Rules, 2015, shall apply to both stand-alone financial statements and consolidated financial statements.
- Overseas subsidiary, associate, joint venture and other similar entities of an Indian company may prepare its standalone financial statements in accordance with the requirements of the specific jurisdiction, provided that such Indian company shall prepare its consolidated financial statements in accordance with IND AS either voluntarily or mandatorily if it meets the criteria.
- Any company opting to apply the IND AS voluntarily shall prepare its financial statements as per the IND AS consistently.

Feature of Financial Statements based on IND AS

- Fair presentation and complete compliance with IND AS with an explicit and unreserved statement of compliance given in the notes.
- Information should be relevant, reliable, comparable and understandable.
- Presentation and disclosures should not be misleading.
- The titles and captions used should be consistent with the definitions used in the standards.
- Comparative figure for corresponding previous period must be given.

Here I have communicated to some major impact of IND AS.

Impact of Changes in Financial Reporting –

1. Impact on Net worth & Net Income-

IND-AS is a principles-based standard to reflect the underlying economic substance of business transactions. Also, there is increased emphasis of fair-value accounting. Its adoption will have a significant impact on both, net worth and net income.

For better understanding we have taken some examples.

- (1) In the case of retail or pharma sectors certain customer having incentive schemes, rebates may have previously been recognized as an expense. These will now get reported as reduction of revenue.

Though this not impacts the net income, it could have a material impact reducing the revenue line item- an important metrics.

- (2) Another example could be preference share capital and related dividend, which under Ind-AS will be debt and interest expense thereby reducing net worth and net income.

2. Impact on Taxation-

Indian companies that have moved to the IND AS could be staring at an increased tax liability of about 20% under minimum alternate tax.

Due to the way accounting is done under IND-AS, many transactions involving foreign exchange, securities and equity apart from certain demergers could start attracting MAT.

The core of the problem is fair value accounting.

Under the old accounting standards, companies would take into account cost price of certain assets including foreign exchange, securities, debentures or shares they hold.

However, IND-AS requires that the companies record the fair value or the market value of these financial instruments. If the valuation of these instruments increases - which is expected in most cases—**this would boost the book profit, and hence MAT could be imposed on that.**

Companies in tech, manufacturing, IT, pharmaceuticals, real estate and infrastructure could be most impacted. Some of these companies are also putting aside funds for taxation. Companies are preparing themselves for a tax contingency and litigation in the worst case scenario.

Even demergers could attract taxation under the new accounting standards. Hence, many companies are putting their demerger plans on hold till there is clarity about the regulations.

3. Impact for stakeholders

The financial statements are going to undergo a significant modification in terms of accounting measurements, classification, and reporting and disclosure requirements and for most users of this financial statement,

For better understanding we have taken some examples-

- (1) A banker who has been used to assessing the credit worthiness of its customer based on the size of its fixed assets may have a big surprise if the asset block is removed and replaced by an intangible asset or a financial asset. This is a very likely scenario for all private public partnership arrangements such as toll road operating companies.
- (2) Directors and investors who are used to raising the right voices at meetings and making financial decisions based on the reading of the financial statements might be overwhelmed with the additional information required to be provided under Ind AS.

CA's Role in IND –AS-

We chartered accountant play a very essential and dynamic role for the economic growth of the country. This profession has a significant role to play in development.

CA's a role in development of IND AS is very important. No doubt CA plays a vital role in different ways, sometimes they act as an auditor to examine the company as a whole or sometimes they act as consultant in the field of finance, tax and law etc. what they provide to the company is the best for the growth of that organization. As an auditor a CA is also known as a watch dog not a blood hound.

Reference /Link/Bibliography of Paper-

Reference – ICAI Guidance Note on InD AS

Link-

http://www.icai.org/post.html?post_id=7543.

http://www.icai.org/new_post.html?post_id=6853.



*Thank
you* 

With Regards

Rahul Kakhani

"YEARNING FOR LEARNING"
TWO DAYS NATIONAL CONFERENCE 2017

ON
CAPACITY BUILDING MEASURES FOR CHARTERED ACCOUNTANTS

Organized By:
 Committee for Capacity Building of Members in Practice (CCBMP)
 of

The Institute of Chartered Accountants of India, New Delhi

Hosted By:
NOIDA Branch of CIRC of ICAI, NOIDA

Date & Time	Venue
16 th & 17 th December' 2017	ICAI Auditorium, The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector - 62, NOIDA

DAY-1 (16TH DECEMBER' 2017, SATURDAY)

Registration & Breakfast: 09:00 a.m. to 9:30 a.m.

Inaugural Session: 9:30 a.m. to 10.00 a.m.

Chief Guest(s) : HIS EXCELLENCE SHRI PRANAB MUKHERJEE JI,*

HON'BLE FORMER PRESIDENT OF INDIA

DR. MAHESH SHARMA JI,*

HON'BLE MINISTER OF STATE FOR CULTURAL & TPURISM (INDEPENDENT CHARGE)

Guest Of Honor : SHRI PANKAJ SINGH JI

MLA – NOIDA

***Consent is awaited.**

Timing	Topics & Speakers
10:00 a.m. to 11:30 a.m. (90 Minutes)	➤ <i>GST – Law & Concept with special emphasis on Real Estate, Textiles & Exports.</i>
11:30 a.m. to 11:45 a.m. (15 Minutes)	<i>Tea Break</i>
11:45 a.m. to 12:45 p.m. (60 Minutes)	➤ <i>Professional Opportunities for Audit & Certification under Real Estate (Regulation and Development) Act, 2016.</i>
12:45 p.m. to 01:45 p.m. (60 Minutes)	➤ <i>Digitalization of Accounting & Assurances – a Necessity in Present Era.</i>
Lunch Break : 1:45 p.m. to 2:30 p.m.	
02:45 p.m. to 04:00 p.m. (75 Minutes)	➤ <i>Impact of the Insolvency and Bankruptcy Code, 2016.</i>
04:00 p.m. to 04:15 p.m. (15 Minutes)	<i>Tea Break</i>
04:15 p.m. to 05:30 p.m. (75 Minutes)	➤ <i>Impact of the Prevention of Money Laundering Act, 2016.</i>

NEW YEAR CELEBRATION FOLLOWED BY DINNER FROM 07.30 P.M. ONWARDS

DAY-2 (17TH DECEMBER' 2017, SUNDAY)

Breakfast: 09:30 a.m. to 10:00 a.m.

Timing	Topics & Speakers
10:00 a.m. to 11:30 a.m. (90 Minutes)	➤ <i>Impact of Sticking off Defunct Companies vis-à-vis Restoration of disqualified Directors/ Authorized Signatories.</i>

11:30 a.m. to 11:45 a.m. (15 Minutes)	Tea Break	
11:45 a.m. to 01:00 p.m. (75 Minutes)	➤ Latest Amendments in the Companies Act, 2013 with special emphasis of Financial Reporting.	
Lunch Break : 1:00 p.m. to 2:00 p.m.		
02:00 p.m. to 02:45 p.m. (45 Minutes)	➤ Approach & Concepts for Funding of Startup Units.	
02:45 p.m. to 04:15 p.m. (90 Minutes)	➤ Overview of Accounting Standards vis-à-vis IndAS.	
04:15 p.m. to 04:30 p.m. (15 Minutes)	Tea Break	
04:30 p.m. to 05:30 p.m. (60 Minutes)	➤ Recent Trends in Search & Seizure and Block Assessments under the Income Act, 1961.	
05:30 p.m. onwards	➤ Valedictory Session	
Programme Chairman CA. Mukesh Singh Kushwaha Central Council Member Chairman Committee for Capacity of Members in Practice ☎ +91120-3876886	Programme Director CA. Rajesh Sharma Central Council Member Vice Chairman Committee for Capacity of Members in Practice ☎ +91120-3876886	Programme Convener CA. Deep Kumar Misra Chairman CIRC CA. Mukesh Bansal Secretary CIRC & Ex-Officio NOIDA Branch CA. Gyan Chand Mishra Regional Council Member
<i>Programme Co-ordinator(s)</i> CA. Atul Agrawal Chairman NOIDA Branch +919990057390 CA. Praveen Kumar Singhal Vice Chairman NOIDA Branch +919313088386 CA. Tanuj Kumar Garg Secretary NOIDA Branch +919899508755 CA. Pawan Bansal Treasurer NOIDA Branch +919810224621	<i>Programme Co-ordinators</i> CA. Sanjay Sharma CICASA Chairman NOIDA Branch +919899709954 CA. Gaurav Agarwal Executive Member NOIDA Branch +919810042424 CA. Girish Narang Executive Member NOIDA Branch +919810821147 CA. Sudhir Kumar Executive Member NOIDA Branch +919312221420	<i>Contact for Registration</i> Mrs. Meera Kishore Branch Head 0120-4280419 0120-4202175

Limited Seats, registration will be on first come-first serve basis.

1. Delegate Participation Fee:

For Member	: 1,500/- per Delegate plus GST@18%
For Yearly Enrolled Members of NOIDA Branch	: 1,000/- per Delegate plus GST@18%
For Non Members	: 2,000/- per Delegate plus GST@18%

For online registration kindly made payment through NEFT / IMPS and send a mail at infoicainoida@gmail.com with Name, Address, Membership No., Contact No., email id & particulars of payment and member. Bank details of the Branch are as under:

ACCOUNT NAME	- NOIDA BRANCH OF CIRC OF ICAI
ACCOUNT NO	- 31768768763
BANK NAME	- State Bank of India, Sector 12, NOIDA Branch (U.P.)
IFSC	- SBIN0011485

2. 12 CPE Hours will be granted subject to attendance.

3. Background Material will be provided to every participant.

CA STUDENTS CONFERENCE FOR CA STUDENTS AT NOIDA**Dates: 21st & 22nd December, 2017****Venue: A-29, Sector-62, NOIDA U.P.****Organized by: Board of Studies, ICAI****Hosted by: NOIDA BRANCH OF CIRC OF ICAI****Theme: "NURTURING VALUES & INTEGRITY- ATTAINING EXCELLENCE IN PROFESSIONAL PURSUITS"****Program Details**

Time	Particulars
Day 1 (Thursday, 21st December, 2017)	
10.00 to 10.30	Inaugural Session Chief Guest: SREE UPENDRA TIWARI JI (UP STATE MINISTER, INDEPENDENT CHARGE-WATER RESOURCES & WATER SUPPLY)
10.30 to 12.15 PM	Technical Session I Topics: ACCOUNTING STANDARDS- " OVERVIEW OF ACCOUNTING STANDARDS " Session Chairman : CA. P. K. CHAND, PAST CHAIRMAN
12.15 to 1 PM	Special Session 1 on BOS Presentation and Interaction with Board of Studies. (any one out of five) Importance of Article training & Ethical Values in the Profession Plus Activities of BoS (To be taken by BOS Chairman, Vice Chairman, Director or any designated BOS Member)
13.00 to 13.45 PM	Special Session: 2 Motivational Session by Past president (if possible, else any present CCM) to deliver key Note Address on topic " How CA Profession help him to reach on Self- Actualisation stage " by Maslow Need Hierarchy Theory
14.30 to 16.00	Technical session -2 Topics: GST- " COMPOSITION SCHEME UNDER GST " Session Chairman : CA. VIKAS AGARWAL, PAST CHAIRMAN
16.00 to 17.00	Special Session – 3 (any one out of Five topics) by CCM 1. How to crack CA Examination & How to do paper presentation
Day 2 (Friday, 22nd December, 2017)	
10.00 to 11.30 Am	Technical Session 3 Topics: INCOME TAX-DISCUSSION ON INCOME COMPUTATION DECLARATION STANDARDS Session Chairman : CA. RAJEEV SHARMA, PAST CHAIRMAN
11.30 to 12.30 PM	Special Session: 4 Special Address by HR Executives/CFOs/Faculties of IIMs and IITs /IRS/IAS Additional Short Sessions by CAs in Industry / Practice with some achievements or on high posts or Rank Holders. (Two sessions can be in the form of "Success Stories" or "Opportunities" for about 20 to 30 Minutes)
12.30 to 13.45 PM	Technical Session 4 Topics: COMPANY LAW- AMENDMENTS IN COMPANY LAW & FINANCIAL REPORTING. Session Chairman : CA. SUBHASH AGRAWAL, PAST CHAIRMAN

14.30 to 16.00 PM	Technical Session 5 Topics: ACCOUNTING STANDARDS- <i>Ind VS IFRS</i> Session Chairman : CA. MANOJ AGRAWAL, PAST CHAIRMAN
16.00 to 16.30	Valedictory Session

Students are hereby requested to register for the Conference at the earliest as per the following details:

Registration fees	Rs. 500/- per student	Accommodation (if required) @ Rs. 1200/- per student
Payment Mode	Cash/DD/Cheque to be drawn in favor of- NOIDA BRANCH OF CIRC OF ICAI payable at NOIDA Or Details for Online Registration (if any) Account Name :- NOIDA BRANCH OF CIRC OF ICAI Account No. :- 31768768763 Bank Name :- SBI, Sector- 12 NOIDA, U. P. 201301 IFSC Code :- SBIN0011485	

For registration queries contact:-

NOIDA Branch of CIRC OF ICAI, P-19, IInd & IIIrd Floor, Sector-12 NOIDA. Phone- 0120-4280419
Email- INFOICAINOIDA@GMAIL.COM, Website- NOIDA-ICAI.ORG, Mobile - 9810900418

Students (pursuing Practical Training/Industrial Training) are invited to contribute papers for presentation (1500 to 2000 words) for topics in Technical-Sessions and submit for approval a soft copy of the Paper at **admin@noida-icai.org** by 12th December-2017 and a hard copy of the same along with Student's Photograph (with his/her name on the back of the photograph), ICAI Students' Registration Number, Course pursuing, complete postal address, Mobile, Landline numbers and e-mail ID be also sent to the NOIDA Branch of ICAI, P-19, IInd & IIIrd Floor, Sector-12, NOIDA 201301

Outstation student speakers shall be reimbursed actual travelling expenses equivalent to 2 tier AC and DA @ Rs. 1500/- per day for lodging and incidental expenses etc. *(It is suggested that the students submitting the papers may tentatively book train tickets pending selection of their papers. This may enable them to have confirmed train tickets.)*

CA. ATUL KR GUPTA Conference Chairman & Chairman, Board of Studies, ICAI	CA. MANGESH P. KINARE Conference Co-Chairman & Vice-Chairman, Board of Studies, ICAI	CA. MUKESH S. KUSHWAH Conference Director Mobile 9415044675 Email ID- manufca@gmail.com
CA ATUL AGRAWAL Conference Coordinator & Chairman, NOIDA Branch of ICAI Mobile- 9990057390 Email ID- atul@aaaca.in		CA SANJAY SHARMA Conference Coordinator & Chairman, NOIDA Branch of Students Association Mobile- 9899709954 Email ID- sannjay3@gmail.com

FOR ANY QUERY:

MEERA KISHORE (BRANCH HEAD)

PH. NO.: 0120-4280419, 120-4202175, e-mail Id: infoicainoida@gmail.com

SNAP DURING FELICITATION PROGRAM WITH INCOME TAX





SNAP DURING DIWALI POOJA





MOTTO



Ya esa suptesu jagarti kamam kamam Puruso nirmimanah ।
Tadeva sukram tad brahma tadevamrtamucyate ।
Tasminloka sritah sarve tad natyeti Kascan । etad vai tat ।।

य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः ।

तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते ।

तस्मिंल्लोकाः श्रिताः सर्वे तद् नात्येति कश्चन । एतद् वै तत् ।।

(That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman, that, indeed, is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam : desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self.

No one ever goes beyond it : cf. Eckhart : 'On reaching God all progress ends.'

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&
SENIOR MEMBERS

Views expressed in the articles are of the writers and do not necessarily reflect the official views of the Branch/ICAI

Designed By:- MRS. MEERA KISHORE-(BRANCH HEAD)

MR. OM PRAKASH YADAV-(IT FACULTY)

MR. JITENDRA KUMAR YADAV

**NOIDA BRANCH OF CENTRAL INDIA REGIONAL COUNCIL OF
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**