



# VIJAYAWADA BRANCH OF SIRC OF ICAI NEWS LETTER



VOL - III

For Private Circulation Only

June, 2013

## OFFICE BEARERS FOR THE YEAR 2013-2014

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Dear Professional Colleagues,

Many members might be returning to their normal duties after the summer vacations. The coming monsoon may give us relief from scorching sun.

Vijayawada branch acknowledges the sincere efforts put by our observers/coordinators for smooth conduct of CA examinations at all the centers in Vijayawada.

The next month, we have CA day, for which the President of ICAI CA SUBODH KUMAR AGRAWAL and the Chairman of SIRC of ICAI, CA D. PRASANNA KUMAR, are encouraging us to perform well in bringing accolades to the profession. The detailed program will be sent to you separately. I request all the members to come forward, participate and make all the events successful. Let us leave a mark for the significance of CA Day. Members may also send their suggestions through mail for the CA Day Celebrations.

We thank the speaker CA.Dundi Phani Krishna for his two sessions on MS Excel and Improving reporting formats using MS Office. We also thank Dr.Vinod K Singhania for his 3 hour CPE Seminar on Direct Taxes. In the coming month of June,2013,we are planning to organize CPE Programs on E Filing, Changes in Audit Reporting Requirements and Tally. The same will be intimated to you.

As a part of increasing readability of newsletter, we have introduced a puzzle on the last page for which we got good response from the members by sending SMS which is a welcome sign.

With regards,

(CA. B. SHIVAJI PRASAD)

CHAIRMAN

#### EDITORIAL BOARD

Editor: CA. B. SHIVAJI PRASAD

Members : CA. K. SIVA RAMA KUMAR, CA. SREENIVASA RAO GODAVARTHI, CA. V. RAMA MOHAN REDDY



**We are proud to honour the following members on CA Day (1-7-2013), who have completed 25 years of their service to the profession during this year.**

|    |        |                          |              |  |       |                            |                             |                       |
|----|--------|--------------------------|--------------|--|-------|----------------------------|-----------------------------|-----------------------|
| 1  | 027183 | SATYA PRAKASH C          | BCOM         | D NO:23B-5-75 VENKATA RAO<br>PETAELURU SCHOOL ROAD R<br>PETAELURU534002  | A1988 | c_s_prakash@sify.com       | 224944                      | 9848127822            |
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| 5  | 027461 | SUDHAKAR BOBBY V         | BCOM         | D NO 26-20-30 SWAMY<br>STREETGANDHINAGARVIJAYAWAD<br>A520003   | A1988 | vsbobby@rediffmail.com     |                             | 9440259977            |
| 6  | 027705 | KAZA LAKSHMI NARAYANA    | BCOM<br>LLB  | SECOND FLOOR29-10-24<br>JADAGAMVARI<br>STREETSUREYARAOPEETVIJAYAWAD<br>A520002   | A1988 | kartik@gmail.com           |                             | 9949555597            |
| 7  | 027913 | SREE SAI KUMAR B V V     | BCOM         | D NO:11-25-37 SHOP NO:9VENKAT<br>SATYA SAI COMPLEXVENNUKOTA<br>VARI CHOWKK T<br>ROADVIJAYAWADA520001                   | A1988 |                            |                             | 9885911129            |
| 8  | 027939 | RAMESH BABU S V          | BCOM         | D NO<br>13/335PAATIMEEDAGUDIVADA5213<br>01   | A1988 | vrameshnbj@yahoo.com       | 000254-20-3742484<br>816412 | 000254-733-<br>816412 |
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| 10 | 027984 | DURGA PRASAD D           | BCOM         | D NO 26-9-17/ARAMARAO<br>STREETGANDHINAGARVIJAYAWAD<br>A520003   | A1988 | darisipudip@gmail.com      | 2577040/2573542             | 9866073288            |
| 11 | 028273 | SATYANARAYANA G          | BCOM         | DOOR NO 54-18-16 PLOT NO 65III<br>LANE (LANE OPP: TO ITI GATE) LIC<br>COLONYVIJAYAWADA520008                           | A1988 | sng6@rediffmail.com        | 2474745                     | 9440777907            |
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## SERVICE TAX

### CBEC clarifies certain issues on Service Tax Amnesty Scheme

#### SERVICE TAX VOLUNTARY COMPLIANCE ENCOURAGEMENT SCHEME - CBEC CLARIFIES CERTAIN ISSUES - MERE PENDENCY OF LETTER SEEKING GENERAL INFORMATION NOT AN IMPEDIMENT TO PERSON SEEKING THIS SCHEME

**CIRCULAR NO. 169/4/2013-ST [F.NO.B1/19/2013-TRU], DATED 13-5-2013**

The Service Tax Voluntary Compliance Encouragement Scheme (VCES) has come into effect upon enactment of the Finance Bill, 2013 on the 10th May, 2013. The Service Tax Voluntary Compliance Encouragement Rules, 2013 has been issued to bring into effect the Scheme. Some references have been received seeking clarification as regards the scope and applicability of the Scheme.

2. The issues have been examined and clarifications thereto are as follows:

| S. No. | Issues   | Clarification   |
|--------|--|---|
|        | Whether a person who has not obtained service tax registration so far can make a declaration under VCES?   | Any person who has tax dues to declare can make a declaration in terms of the provisions of VCES. If such person does not already have a service tax registration he will be required to take registration before making such declaration.  |
|        | Whether a declarant shall get immunity from payment of late fee/penalty for having not taken registration earlier or not filed the return or for delay in filing of return.                      | Yes. It has been provided in VCES that, beside interest and penalty, immunity would also be available from any other proceeding under the Finance Act, 1994 and Rules made thereunder.  |
|        | Whether an assessee to whom show-cause notice or order of determination has been issued can file declaration in respect of tax dues which are not covered by such SCN or order of determination? | In terms of section 106 (1) of the Finance Act, 2013 and second proviso thereto, the tax dues in respect of which any show cause notice or order of determination under section 72, section 73 or section 73A has been issued or which pertains to the same issue for the subsequent period are excluded from the ambit of the Scheme. Any other tax dues could be declared under the Scheme subject to the other provisions of the Scheme. |
|        | What is the scope of section 106(2)(a)(iii)?   | Section 106(2)(a)(iii) of the Finance Act, 2013 provides for rejection of declaration if such declaration is made by a person against whom an inquiry or investigation in respect of service tax not levied or not paid or short-levied or short paid, has been initiated by way of requiring   |

Whether a communication from department seeking general information from the declarant would lead to invoking of section 106 (2) (a)(iii) for rejection of declaration under the said section?

production of accounts, documents or other evidence under the chapter or the rules made thereunder, and such inquiry or investigation is pending as on the 1st day of March, 2013.

The relevant provisions, beside section 14 of the Central Excise Act as made applicable to service tax vide section 83 of the Finance Act, 1994, under which accounts, documents or other evidences can be requisitioned by the Central Excise Officer for the purposes of inquiry or investigation, are as follows,-

(i) Section 72 of the Act envisages requisition of documents and evidences by the Central Excise Officer if any person liable to pay service tax fails to furnish the return or having made a return fails to assess the tax in accordance with the provision of the Chapter or rules made thereunder.

(ii) Rule 5A of the Service Tax Rules, 1994 prescribes for requisition of specified documents by an officer authorised by the Commissioner for the purposes specified therein.

The provision of section 106(2)(a)(iii) shall be attracted only in such cases where accounts, documents or other evidences are requisitioned by the authorised officer from the declarant under the authority of any of the above stated statutory provisions and the inquiry so initiated against the declarant is pending as on the 1st day of March, 2013.

No other communication from the department would attract the provisions of section 106(2)(a)(iii) and thus would not lead to rejection of the declaration.

All Scheduled Commercial Banks  
(excluding RRBs)

#### **Acknowledgement by banks at the time of submission of Form 15-G / 15-H**

As you are aware banks are not required to deduct TDS from depositors who submit declaration in Form 15-G/15-H under Income Tax Rules, 1962. However, it has been brought to our notice that despite submission of Form 15-G/15-H by customers, banks are deducting tax at source, at times, causing inconvenience to customers resulting in a number of complaints. Such instances arise because either the forms are misplaced or a track is not kept of forms received in the branches.

2. The matter has been examined by us in consultation with Indian Banks' Association (IBA). With a view to protect interest of the depositors and for rendering better customer service, banks are advised to give an acknowledgment at the time of receipt of Form 15-G/15-H. This will help in building a system of accountability and customers will not be put to inconvenience due to any omission on part of the banks.

Ref : RBI/2012-13/516 DBOD.No.Leg.BC.100/09.07.005/2012-13

**IMPORTANT STATUTORY DUE DATES FOR JUNE 2013**

June 05 Service Tax

Monthly - Payment of Service Tax for assesseees other than individual, Proprietorship Firm and Partnership Firm (6th in case of electronic payment through internet banking) - G.A.R.-7 Challan

**Form: GAR - 7 - Provision: Rule 6**

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June 05 Central Excise

Monthly - payment of Central Excise Duties for the previous month - For non SSI Units (6th in case of electronic payment through internet banking) - G.A.R.-7 Challan

**Form: GAR - 7 - Provision: Rule 8(1)**

June 07 Income Tax

Monthly payment of TDS on all types of payments (Except in the case where amount is credited in the Month of March 31)

**Form: Challan Form ITNS 281 - Provision: Rule 30(2)**

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June 07 Income Tax

Monthly payment of TCS u/s 206C

**Form: Challan Form ITNS 281 - Provision: Rule 37CA**

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June 07 Income Tax

Last date of submission of declaration i.e., for no TCS u/s 206C(1A) obtained from manufacturer to the Commissioner/Chief Commissioner of Income Tax as the case may be.

**Form: Form No. 27C - Provision: Rule 37C**

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June 07 Income Tax

Submission of copy of declaration forms (Form 15G and form 15H) received from deductee by the deductor for non deduction of TDS under section 197A before the Chief Commissioner or Commissioner

**Form: - Provision: Rule 29C**

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June 10 Central Excise

Monthly Return - Last Date for filing of Return of Central Excise and Cenvat Credit for the previous month for EOU units

**Form: ER - 2 - Provision: Rule 17(3)**

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June 10 Central Excise

Monthly - Details of receipt and consumption of principal inputs and finished excisable goods - Declarations under central excise to be filed by a unit paying total duty (Cenvat Credit + Cash) of more than 1 crore

**Form: ER - 6 - Provision: Rule 9A(3)**

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June 10 Central Excise

Monthly Return - Last Date for filing of Return of Central Excise and Cenvat Credit for the previous month For non SSI Units

**Form: ER - 1 - Provision: Rule 12(1)**

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June 15

Income Tax Advance Income Tax in case of company

**Form: ITNS - 280 - Provision: Chapter XVII Part C**

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June 15 PF ESI

Monthly - EPF - Return of Employees qualifying for membership to the EPF for the first time during previous month.

**Form: - Provision:**

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June 15 PF ESI

Monthly - EPF - Return of member leaving service during the previous month

**Form: - Provision:**

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June 15 PF ESI

Exempted establishment - EPS/ EDLIS - Monthly Return of members joining service during the previous month.

**Form: - Provision:**

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June 15 PF ESI

Exempted establishment - EPS/EDLIS - Monthly Return of Members Leaving Service During the previous Month

**Form: - Provision:**

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June 15 PF ESI

Monthly - Payment of Provident Fund Contribution for the previous month (plus grace period of 5 days)

**Form: - Provision:**

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June 16 PF ESI

Monthly - Payment of ESI Contribution for the previous month (plus grace period of 5 days)

**Form: - Provision:**

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June 25 PF ESI

Monthly - Consolidated Statement of dues and remittance under EPF Scheme, 1952, EPS 1995 and Employees' Deposit Linked Insurance Scheme, 1976 of the previous month to which the dues relate.

**Form: - Provision:**

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June 30 Income Tax

Particulars under the third proviso to section 194C(3)(i) to be furnished by a contractor responsible for paying any sum to such sub-contractor shall be in Form No. 15J. - A copy shall be furnished before Commissioner of Income Tax for the Financial Year ending March 31.

**Form: Form No. 15J - Provision: Rule 29D**

### REMINDER TO MEMBERS

“ Committee for CA Firms and SMPs of SIRC of ICAI “ invites the attention of all the members

You are aware that the CCB has issued a chart of “ Minimum recommended the scale of fees for the Professional Assignments done by Chartered Accountants”. If you do not have the same you may download the particulars from the website of ICAI at the following link.

**For the members in Practice** : “ Members are requested to follow the norms laid down by ICAI and practice to charge the fee from clients which is not less than the fee RECOMMENDED by ICAI

**For the members in Industry** : “ Members who are availing the services of Practicing CAs, are requested to follow the norms laid down by ICAI and advised to pay the Professional fee which is not less than the fee RECOMMENDED by ICAI.

**CIT vs Kichha Sugar Company Ltd-Uttarakhand High Court**

**Due date" in s. 36(1)(va) for payment of employees' Provident Fund, ESIC etc contribution should be read with s. 43B(b) to mean "due date" for filing ROI**

The assessee collected employees' Provident Fund contribution for payment to the provident fund authorities. However, the amount was not paid to the provident fund authorities within the "due date" specified in the Provident Fund Act though it was paid before the due date of filing the return of income. The AO assessed the amounts received as income u/s 2(24)(x) but refused to allow a deduction u/s 36(1)(va) on the ground that the amounts were not paid within the prescribed "due date". The CIT(A) and Tribunal allowed the assessee's claim for deduction u/s 43B(b). The Department filed an appeal in the High Court claiming that s. 43B did not apply to employees' contribution. HELD by the High Court dismissing the appeal:

S. 2(24)(x) provides that the amounts of employees' contribution to PF etc collected by the employer shall be assessed as his income. S. 36(1)(va) provides that the said employees' contribution shall be allowed as a deduction if paid within the "due date" specified in the relevant legislation. S. 43(B)(b) provides that any sum payable by the assessee as an employer by way of contribution to any provident fund etc shall be allowed if paid before the due date of filing the ROI. The "due date" referred to in s. 36(1)(va) must be read in conjunction with s. 43B(b) to mean the "due date" of filing the ROI. The AO wrongly proceeded on the basis that the "due date" in s. 36(1)(va) is the due date fixed by the Provident Fund authority, whereas read in the context of s. 43B(b) it is the "due date" fixed for filing the ROI.

**Note:** The same view is taken in AIMIL 321 ITR 508 (Del) & Bharati Shipyard 132 ITD 53 (SB)(Mum). However, the ITAT Mumbai has refused to follow this law in LKP Securities on the ground that s. 43B applies only to "employer's contribution"

Compiled from : itatonline.org

**Crystal Phosphates Ltd vs-ACIT-ITAT-Delhi**

**S. 143(3) assessment void if case picked up contrary to CBDT's Scrutiny Guidelines**

For AY 2006-07, the assessee filed a ROI declaring income of Rs. 3.97 crore. The case was selected for scrutiny under clause 2(v)(b) of the Scrutiny Guidelines issued by the CBDT. The said clause of the Scrutiny Guidelines provided that a case had to be selected for compulsory scrutiny if an addition/ disallowance of Rs. 5 lacs or more was pending in appeal before the CIT(A) and such identical issue also originated in the year under consideration. The assessee claimed that as this condition stipulated in the Scrutiny Guidelines was not satisfied, the AO had no jurisdiction to select the case for scrutiny. The AO & CIT(A) rejected the claim. On appeal by the assessee to the Tribunal, HELD allowing the appeal:

The CBDT's instructions for assumption of jurisdiction for selection of cases of corporate assesses for scrutiny and assessment are issued u/s 119 and are binding on the AO and have to be followed by him in letter and spirit. The burden lies on the authority assuming jurisdiction to show and establish that such instructions have duly been complied and satisfied in letter and spirit. On facts, as there was no disallowance of Rs. 5 lacs or more in the earlier years and as no identical issue had arisen in the present year, the notice issued u/s 143(2) was not in terms of the CBDT's Scrutiny Guidelines and consequently the assumption of jurisdiction was illegal and the entire assessment proceedings were invalid (Nayana P. Dedhia 270 ITR 572 (AP) followed).

Compiled from : itatonline.org

**CIT vs MADAN THEATRES- Calcutta HIGH COURT**

**Sec 271(1)(c) penalty for not offering capital gains on s. 50C stamp duty value**

The assessee sold property for a consideration of Rs. 2.50 crore. However, for the purpose of stamp duty, the property was valued at Rs. 5.19 crore and stamp duty was paid on that value. The assessee offered capital gains



on the basis that the sale consideration was Rs. 2.50 crore. The AO invoked s. 50C and held that the sale consideration had to be taken at Rs. 5.19 crore and capital gains computed on that basis. The AO imposed penalty u/s 271(1)(c) which was deleted by the CIT(A) and the Tribunal by relying on Renu Hingorani. On appeal by the department to the High Court, HELD dismissing the appeal:

" Though the assessee could have disputed the valuation on the basis of the deemed value and chose not to do so, the fact remains that the actual amount received was offered for taxation. It is only on the basis of the deemed consideration that the proceedings u/s 271(1)(c) started. The revenue has failed to produce any iota of evidence that the assessee actually received one paise more than the amount shown to have been received by him. As such, there is no scope to admit the appeal "

### **CA DAY CELEBRATIONS ( 01/07/2013) YOUR PARTICIPATION IS SOLICITED**

On the eve of the CA Day, we are planning the following activities

#### **MORNING SESSION**

1. GO GREEN WALKATHON FROM ICAI BHAWAN
2. CA FLAG HOISTING AT 9.00 AM AT ICAI BHAWAN
3. GARLANDING THE PHOTOGRAPH OF THE FIRST PRESIDENT OF ICAI CA G P KAPADIA
4. BLOOD DONATION CAMP
5. DISTRIBUTION OF FOOD ITEMS/OLD CLOTHES TO ORPHANGES/OLD AGE HOMES

#### **EVENING SESSION AT HOTEL FORTUNE MURALI PARK ( From 7.00 pm onwards)**

1. HONORING THE MEMBERS OF VIJAYAWADA BRANCH WHO HAVE COMPLETED 25 YEARS OF PROFESSION DURING THIS YEAR
2. GAMES FOR MEMBERS AND FAMILIES
3. CULTURAL PROGRAMS VIZ., SONGS, SKITS, DANCES BY MEMBERS AND THEIR FAMILY MEMBERS (Interested members are requested to give their names in advance)
4. DINNER

*LET THE SOCIETY RECOGNISE 1<sup>st</sup> JULY AS CA DAY*

#### **APPEAL TO MEMBERS**

The Vijayawada Branch of SIRC of ICAI hereby requests the Members to contribute to the cause on the eve of CA Day by taking part in the charitable activities and by contributing :

1. Rice / wheat
2. Dhal and other provisions
3. Un usable - old clothes of Family members (washed and ironed)

These items will be donated to orphanages and old age homes in the nearby localities of Vijayawada.

The members contributing to the cause are requested to send the items to the Branch with their Name, Membership and Mobile No. For further clarification, pl contact : Shivajiprasad @9848290289.

# ICAI Online e-Learning

## For Intermediate (IPC) Course and Common Proficiency Course

<http://studentslms.icai.org>

### Introduction

The Board of Studies of the Institute has made available e-Learning facility for (a) Intermediate (IPC) Course and (b) Common Proficiency Course on the © Students Learning Management System (LMS).

### Objective

Provide quality education for learning, re-learning and revising anytime and anywhere in an affordable manner through a self learning/ development facility.

### Salient Features

- Anytime/ Anywhere Online Learning
- Foundation for understanding concepts and Self Study of Study Materials
- Examination Oriented
- Online Self-Assessment Quiz
- Quality Lectures by leading Faculty
- Uniform training across the country
- Multimedia Lectures
- Presentation & Podcast Download

### Anytime/ Anywhere Learning

This e-Learning facility takes learning and development to the doorsteps of students and they can now learn at their convenience from their homes/ offices/ cyber cafes even in smaller cities and mofusil towns.

### How to Access?

Students of the Common Proficiency Course and Intermediate (IPC) Course of the Institute interested in pursuing the e-Learning can register themselves on the Students LMS using their Student Registration Number and start using the e-Learning facility.

Students with temporary Student Registration Numbers or belonging to earlier courses or those who are not able to register are required to contact their concerned Regional Offices.

### Requirements

Multimedia Computer/ Laptop with Internet Connection and Adobe Flash Player, which is available for free download at [www.adobe.com](http://www.adobe.com).



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The Institute of Chartered  
Accountants of India

(Set up by an Act of Parliament)

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## *Reflections*

**10-5-2013 :**

CPE Seminar on Advanced MS Excel Function by CA Dundi Phani Krishna. The speaker explained various advanced functions in MS Excel. The delegates actively participated.



**11-5-2013 :**

CPE Seminar on Improving reporting skills using MS office by CA. Dundi Phani Krishna. This session dealt with presentation aspects and improvement in formats of various presentations by auditors.

**19-5-2013 :**

CPT Mocktest was conducted at branch as per the directions of BOS, ICAI. The test was well attended by students.



**25-5-2013 :**

Delegates at the CPE Seminar on Direct Taxes by Dr. Vinod K. Singhania ( New Delhi). The speaker elaborated various provisions of direct taxes in finance act 2013 and contemporary issues in TDS.

**25-5-2013 :**

Delegates with the Speaker Dr. Vinod K. Singhania.



## FORTHCOMING PROGRAMMES FOR JUNE-2013

| Date      | Name of the Event  | Speakers   | CPE Credit | Venue       | Time                   |
|-----------|--|--|------------|-------------|------------------------|
| 1-6-2013  | 1. 1 : E Filing of IT Returns - Latest Developments<br>2. Audit of Financial Statements : Revised Reporting Requirements | CA. N. Ravi Kishore<br>CA. G.V.V. Satyanarayana          | 4 hrs.     | ICAI Bhawan | 5.00 p.m. to 9.00 p.m. |
| 7-6-2013  | Tally's Audit & Compliance Tools   | D. Vijaya Sarathy (Bangalore)<br>& CA. B. Shivaji Prasad | 3 hrs.     | ICAI Bhawan | 6.00 p.m. to 9.00 p.m. |
| 11-6-2013 | Service Tax - Amnesty Scheme   | CA. P. Rajendra Kumar (Chennai)                          | 3 hrs.     | ICAI Bhawan | 6.00 p.m. to 9.00 p.m. |
| 29-6-2013 | CPE Seminar on Section 115BBE and recent circulars on TDS  | CA. G. Gangadhar   | 3 hrs.     | ICAI Bhawan | 6.00 p.m. to 9.00 p.m. |



## PUZZLE

*Identify the Image and her significance*

Your answer may be sent through SMS to 98482 90289 with your Name & Membership No. First correct answer will be rewarded on CA Day.

**BOOK - POST PRINTED MATTER**

To

IF UNDELIVERED PLEASE RETURN TO :

**VIJAYAWADA BRANCH OF  
SOUTHERN INDIA REGIONAL COUNCIL OF  
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
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