

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

ICAI VIJAYAWADA BRANCH (SIRC)

## NEWSLETTER



For Private Circulation Only

December 2023

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### Dear Professional Colleagues, Greetings of the Day!

November was the month of sparkle, as the festival of lights, "Diwali," was celebrated across the world with great fervor and enthusiasm. Secondly, the ICAI Grand Event of the Year, The Largest Convention of Global Accountants (GloPAC) 2023, was hosted on 24 -26 November, 2023, on the theme "Connecting the Globe, Creating Value" at the Mahatma Mandir Convention Centre in Gandhinagar, Gujarat, India.

The branch and its activities are going to sparkle again in the coming months, as we are planning to organize a number of events for members and students during these months.

In November, we conducted a two-day seminar on GST with the ICAI IDT-GST committee, a joint program on Audit Diwas with Pr.AG (A&E) A.P., a one-day seminar on GST with young members, and a joint program with the Income Tax Department and other trade bodies on the e-Verification Scheme 2021 u/s 133(6).

We also conducted the Mega Career Council Program at Guduwada, which was planned and executed by our past chairman, CA.M.R. Prasad. Our branch is thankful to him for his tireless support of the branch's activities.

You may know that, as a part of nature protection, our branch started an e-waste collection drive. You may use this if you have any e-waste at home or in your offices. You may send it to the branch collection point, and we will hand it over to the respective recycling organizations.

I am also happy to share that, after a long period, our branch coordinated an international tour to Bangkok for the members and their families. More than 10 families joined this tour.

I thank the Chief Guests and all the Speakers of the sessions for traveling from long distances to support the programs of the branch and enriching our members' knowledge up to date.

This month, I want to share about my views upon the importance of Emerging Technologies and their application in our profession.

Chartered Accountancy has not remained untouched with advancements in information technology.

Conventional CA practice has remained a fairly successful area in our profession, but due to constant updating in technology, certain limitations have emerged with respect to conventional practice.

One of the major challenges of CA practice is the problem of Scalability, as the scope to expand the operations is very restricted. Secondly, the Scope of Practice is confined to a limited area. Intense Competition in today's market is turning out to be a slow poison for CA practitioners, as it is highly troublesome to achieve a competitive advantage over rivals.

For these stated challenges, the new-age CA aspirants are looking for non-traditional and technology-driven alternatives in our field.

The role of a chartered accountant is evolving continuously to accept newer responsibilities in a dynamic global environment. The future of the CA profession depends on being flexible and open to innovation. The world is focused on automation, and therefore, professional accountants need to combine digital skills with emotional intelligence.

Technology is transformational, and it is impacting the practice of accounting and assurance, proving to be a game changer for the profession. Knowledge of existing and emerging digital technologies such as Artificial intelligence, block chain, robotics, automation, and big data is extremely essential for new-age accountants.

Leveraging professional opportunities in the digital age will require more focus on analytical and advisory roles by using technology as a tool.

CA professionals need to understand industry trends and take proper steps for better compliance and decision-making. The expectations from CAs are continuously increasing to match the economic and technological changes. CAs are expected to go beyond their conventional role and deliver as a complete business solution provider, and hence, members need to continuously upgrade their skillsets.

I also request that all the members who are willing to contribute to the newsletter on any topic share the same with us.

Let us welcome the new year 2024 with joy and happiness. I sincerely urge all of the members to continue their support and contributions towards the activities of our Branch in the years to come.

*"No distinctions of caste and creed should hamper us. All are the sons and daughters of India. We should all love our country and build our destiny on mutual love and help."*

*"Manpower without unity is not a strength unless it is harmonised and united properly; then it becomes a spiritual power."*

**Jai ICAI, Jai BHARAT.**

Warm regards,  
**CA Narendra Babu Veerla**  
Chairman

**By: Sardar Vallabhbai Patel**

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# ICAI Updates



सत्यमेव जयते

प्रधान मंत्री  
Prime Minister

## MESSAGE

I am pleased to learn about the Global Professional Accountants Convention (GloPAC) organised by Institute of Chartered Accountants (ICAI) at Gandhinagar. That this is being held at a time when ICAI is celebrating 75<sup>th</sup> year of its service enhances the pride associated with the occasion.

The theme of the Convention, 'Connecting the Globe, Creating Value' is highly relevant for the fraternity of Chartered Accountants (CAs).

ICAI has served the nation with dedication and commitment. CAs have been working to prevent malpractices to ensure that economic and financial systems remain in sound health. This is an individual and collective responsibility that is important for the future as well.

The community of CAs plays an important role in furthering the nation's growth story. It is thus imperative to maintain focus on excellence to help Indian firms become globally competitive. The hardworking fraternity of CAs has been furthering the culture of honesty, transparency and better corporate governance in our society.

The financial expertise and skills of our CAs is highly valued worldwide. In today's era of globalization, it is essential for institutions to utilize technology to create a dynamic ecosystem and continually innovate to increase their impact not just locally, but globally.

For the past 9 years, our government has implemented swift economic reforms to promote inclusive growth. We have also taken various comprehensive measures to improve the ease of doing business and ease of living for the larger welfare of people. The resultant improvement in transparency and business have been making India the fastest growing economy in the world.

The coming years till 2047 are an opportunity to strive tirelessly to realise the vision of building a new India that is strong, inclusive and self-reliant in every sphere.

May the deliberations at the Convention facilitate new learnings through sharing of global experiences and best practices by delegates and professional experts.

I am sure that the Souvenir being published will capture the essence of the discussions and be liked by its readers.



(Narendra Modi)

New Delhi

अग्रहायण 02, शक संवत् 1945

23<sup>rd</sup> November, 2023



**Incorporation of Tricolor:**

The incorporation of the tricolor into the logo is a powerful symbol of the Institute's connection to India. The three colors of the Indian flag represent unity, diversity, and sovereignty, and they reflect the brand's commitment to serving the people of India and contributing to the nation's development. The tricolor has been used in such a fashion that it hints at motion, a flight, and a journey toward progress, showcasing the Institute's forward-thinking approach.



**Adaptability on all platforms:**

The new logo can be adapted for use on all platforms, digital and analog, which is essential for a modern brand. The logo's versatility ensures that the Institute's brand identity is consistent across all channels, helping to strengthen its identity and credibility. The adaptability of the new logo also makes it more accessible to the Institute's stakeholders, including members, students, and the general public.

**Guidelines (2023)**  
for using the new CA India logo for CA members



- The logo consists of the letters 'CA' in blue colour with a tri colour tick mark (upside down) with white background. The blue colour not only stands out on any background but also denotes creativity, innovativeness, knowledge, integrity, trust, truth, stability, and depth. The upside-down tick mark, typically used by Chartered Accountants, has been included to symbolise the wisdom and value of the professional.

'India' is also added in the logo, as it epitomizes the Institute's connection to India First approach and commitment to the serve the Indian economy in public interest.

Correct Logo



Do not change background



Do not change the c



Do not Rotate



Do not Rotate



Do not crop



Do not shrink, shear c



- There should be no alteration of the font (colour, bold/unbold, size). Moreover, there should be no change in spacing and dimensions.
- The colour palette is
 

|  |                          |  |                           |  |                          |
|--|--------------------------|--|---------------------------|--|--------------------------|
|  | #F3792D<br>C0 M62 Y91 K0 |  | #145886<br>C93 M61 Y24 K9 |  | #55B648<br>C67 M0 Y88 K0 |
|--|--------------------------|--|---------------------------|--|--------------------------|
- Do not change the design and colours including the white background.
- Refrain from rotating or tilting the logo clockwise and anti-clockwise.
- The logo should not be shrunk or distorted changing the original proportion.
- While members are encouraged to use the new CA India Logo as published on letterheads, visiting cards, website etc, a transition time of one year has been provided to use existing stationary/signage replacement etc.

\*Effective from 24<sup>th</sup> November, 2023.

# Practical Approach to Evaluating Principal Agent considerations under INDAS 115



CA VIRINCHI NANDULA V S D  
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**Background:** Often business models involve more than one party between the reporting entity and the customer in delivering specified good or a service. In these business models, either due to lack of sufficient details in the contract/agreements or due to complexity of terms of arrangement involved in delivery of service/goods, the determination of Principal agent relationship can be difficult.

**Why does it matter?** If u are a Principal, you must account for gross total of consideration received from customer as your revenues and if you are an agent, you are only required to record commission you are entitled to receive as your revenues. The assessment might also have consequential implications on financial ratios including other financial issues such as bank covenants, management bonuses which are driven by sales etc.

In this article we will explore some of the practical ways and means to be evaluated considering the technical requirements of INDAS 115 to determine whether an entity is a Principal or not.

## Core principles:

**Step 1:** Identify the goods and services being provided to the end customer after applying 'Distinct' guidance under INDAS 115 to each specified good and service and perform a separate analysis for each.

**Step 2:** For each separately identified good or service, determine if entity controls the goods before they are transferred to the customer in which case it becomes a 'Principal'. An 'Agent' on the other hand facilitates the sale of goods between the buyer and the seller. In this context the key task of an accountant is to identify the Company's performance obligation/promise (i.e., identify the specified good or service that is being transferred to customer) to carry out the Principal/agent determination.

**Step 3: (only if Step 2 is not conclusive)** In case where establishing 'control' is not readily apparent in the contract, additional indicators given in Para B37 to determine the Principal/agent status of the entity are to be evaluated as listed below:

- A. Determining who is the primary obligor for performing specified good or service
- B. Determining whether the entity is carrying Inventory risk
- C. Determining whether the entity has discretion in establishing prices

It is pertinent to note that assessment of indicators referred above **DONOT** override the control assessment, should not be viewed in isolation, do not constitute additional or separate evaluation and the list of such indicators should not be considered as a checklist of criteria to be met or factors to be considered in all scenarios.

**Concept of 'Control':** Since there is a significant emphasis on controlling the goods before transferring to customers, lets also understand the concept of control in more detail. Control of a promised good or service (i.e. an asset) is the entity's ability to direct the use of, and obtain substantially all of the remaining benefits from the asset. Control can be established through two key concepts- ability to direct the use of the good/service and rights to obtain substantially all the economic benefits that can be obtained from using that good/service.

## Practical guidance:

- A. **Establishing the concept of 'Control':** Fundamentally an entity can demonstrate control over goods or services in all of the following ways depending upon the facts of the case:
  - a. The entity has the ability to use inputs (goods or services) in a manner the management deem fit (without restrictions) for providing specified goods or services to its customer.
  - b. The entity has the ability to choose its customer(s) for specified good/services without any restrictions.
  - c. Entity possess capabilities and skill sets to carry out the performance obligation such that they cannot easily be replaced and hence are primarily responsible in delivering the 'Specified good or service'. In essence, the entity adds value that is significant enough to demonstrate that their role is prominent and not nominal in providing specified good or service.

If the concept of control can be established by proving all the factors above, it is more likely than not a straight forward case that the entity controls the goods before they are transferred to its customer and hence entitled to be a 'Principal'. It is for the above reasons that usually manufacturers are regarded as Principals as also indicated in the basis of conclusion document issued in respect of IFRS 15 by IASB.

On the other hand, if no clear conclusion emerges from the 'Control' assessment additional indicators to evaluated to determine the principal/agent status.

## B. Additional indicators:

a. **Primary responsibility for fulfilment of contract:**

If the reporting entity is primarily responsible for fulfilling the promise to the end customer, this is an indicator that the reporting entity is directing the other party to perform on its behalf and therefore controls the specified good or service.

Some of the key indicators to demonstrate this factor can be:

- (i) Contractual terms and other external communications indicate that the reporting entity is responsible for providing the goods or service.
- (ii) Risk of financial loss to the reporting entity (either contractual or acceptable practice) in case of failure to deliver the product/service to customer as per specifications.
- (iii) Entity being responsible for defective products/services to customer
- (iv) The reporting entity is the primary contact for customer service issues, including resolving complaints.
- (v) Customer views that reporting entity is responsible for product/service delivery.
- (vi) The customer does not have a contractual relationship with the other party and/or the customer has little to no interaction with the other party.
- (vii) Ability having discretion to choose/reject customer orders independently
- (viii) Entity being responsible for sales strategy
- (ix) Reporting entity determines which suppliers or vendors to contract to fulfil customer orders.

b. **Inventory risk:**

Inventory risk is an indicator that a reporting entity obtains control of a good or service from the other party before it is transferred to the end customer. Inventory risk exists when the reporting entity bears the risk of loss due to factors such as physical damage, decline in value, or obsolescence either before the specified good or service has been transferred to the end customer or upon return. A reporting entity's risk is reduced if it has the ability to return unsold products or products returned by end customer to the supplier for a credit or refund. Obtaining legal title to a product only momentarily before it is transferred to the customer ("momentary transfer of control") does not, on its own, result in a reporting entity being the principal. The reporting entity needs to have control of the good before it is transferred to the customer to be the principal.

It is also possible that a reporting entity may not have inventory risk in some arrangements when it instructing its suppliers to ship the product directly to the end customer. In these cases the reporting entity does not take physical possession and may never have substantive inventory risk related to the good. In these cases, on its own, may not preclude the reporting entity from concluding it controls the good before it is transferred to the end customer. However, the reporting entity would have to support its conclusion based on other evidence of control.

An entity can usually have a combination of below indicators to demonstrate inventory risk:

- (i) The contract with customer does not compensate entity of any excess (unsold) inventory being held by the entity, in simple terms no right of return to customer.
- (ii) Entity making procurement decisions independent of its customer order book
- (iii) Entity having high scrap cost or subsequent deterioration in the sale price of the product not being reimbursed by customer.
- (iv) Instance of obsolescent or aged inventory write offs being taken by the entity as customer negotiations failed etc.

c. **Discretion in establishing prices:** Discretion in establishing the price that the end customer pays for the specified good or service is an indicator that the reporting entity obtains substantially all of the remaining benefits from an asset and therefore, controls the good or service. On the other hand, earning a fixed fee or fixed percentage of the consideration for each sale might indicate that a reporting entity is an agent, as a fixed commission limits the benefit a reporting entity can receive from the transaction. Unlimited pricing discretion provides more persuasive evidence of control, while pricing discretion limited by the other party to a range or a specified floor or ceiling may be less persuasive. Further, the narrower the range within which the reporting entity has pricing discretion, the less persuasive the evidence that the reporting entity has pricing discretion that indicates control.

In case of the contracts where determination of price are not explicitly discussed, it can practically be challenging to understand which party is determining prices. Some of the indicators can be:

- (i) Entity being exposed to variable returns/margins and has ability to maximise profits as well as exposure to risk of losses.
- (ii) Even in cost plus contract, sometimes determination of sale price is not very straight forward due to lot of adjustments involving mutual negotiations to arrive at the final prices. It is important in these cases that in these cases, entity should be able to demonstrate evidence of negotiations with customers that support this assertion.

d. **Other factors:** As indicated in the 'Core principles' section of the document, It is worth reiterating that the above indicators are not to be regarded as a checklist. There can also be other dominant factors which may influence gross/net evaluation as indicated below:

- (i) Heavy investment in Property Plant and Equipment in executing a contract by the reporting entity
- (ii) Significant working capital going into contract for which costs not being borne by the customer etc.

C. **Overall assessment and additional considerations:**

- (i) It is pertinent to note that while evaluating all the additional factors in determination of Principal agent considerations, more likely that not, entity will end up having few factors supporting principal and few factors indicating agency relationship.
- (ii) The important part of the evaluation at this juncture is to step back and re-assess the substance of the arrangement between the parties and see which are more dominant factors that determine the entire relationship and carefully identify the ones which are more protective or not substantive in the context of the arrangement to determine if the party is a Principal or an agent.
- (iii) Considering significant judgement involved, it is also important to ensure that the underlying rationale in determination of Principal relationship to be disclosed under Significant judgements in the notes to accounts of the financial statements.



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# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

[Set up by an Act of Parliament]

6<sup>th</sup> December 2023

## IMPORTANT ANNOUNCEMENT

### Subject: Information Systems Audit – Assessment Test (ISA – AT), January 2024

Members are hereby informed that the next Information Systems Audit (ISA) Course Assessment Test (3.0 Syllabus) which is open to the members of the Institute will be held on **20<sup>th</sup> January 2024 (Saturday) from 9 AM to 1 PM (IST)** at the following cities provided that sufficient number of candidates offers themselves to appear there from.

| Name of the State | No. of Cities | Name of the Examination City   |
|-------------------|---------------|--|
| Andhra Pradesh    | 3             | Guntur, Vijayawada and Visakhapatnam   |
| Assam             | 1             | Guwahati   |
| Bihar             | 1             | Patna  |
| Chattisgarh       | 2             | Durg and Raipur  |
| Chandigarh        | 1             | Chandigarh   |
| Delhi / New Delhi | 1             | Delhi / New Delhi  |
| Goa               | 1             | Goa  |
| Gujarat           | 3             | Ahmedabad, Rajkot and Surat  |
| Haryana           | 2             | Faridabad and Gurgaon (Gurugram)   |
| Himachal Pradesh  | 1             | Shimla   |
| Jammu & Kashmir   | 1             | Jammu  |
| Jharkhand         | 1             | Ranchi   |
| Karnataka         | 2             | Bengaluru and Hubli  |
| Kerala            | 2             | Ernakulam and Thiruvananthapuram   |
| Madhya Pradesh    | 3             | Bhopal, Indore and Jabalpur  |
| Maharashtra       | 7             | Aurangabad, Mumbai, Nagpur, Nanded, Nasik, Pune and Thane  |
| Odisha            | 1             | Bhubaneswar  |
| Punjab            | 1             | Ludhiana   |
| Rajasthan         | 2             | Jaipur and Jodhpur   |
| Tamil Nadu        | 2             | Chennai and Coimbatore   |
| Telangana         | 1             | Hyderabad  |
| Uttar Pradesh     | 10            | Agra, Aligarh, Allahabad (Prayagraj), Ghaziabad, Gorakhpur, Kanpur, Lucknow, Mathura, Noida and Varanasi |
| Uttarakhand       | 1             | Dehradun   |
| West Bengal       | 1             | Kolkata  |

The Council reserves the right to withdraw any centre at any stage without assigning any reason. The above Test is open only to the Members of the Institute who are already registered with the Institute for the ISA course and fulfill the eligibility criterion laid down. The fee payable for the above Assessment Test is ₹ 2000/-.

An application for admission to the Information Systems Audit (ISA) Course - Assessment Test is required to be made on-line at <http://isaat.icaiaexam.icaai.org> from **8<sup>th</sup> December 2023 to 22<sup>nd</sup> December 2023** and remit the examination fee of ₹ 2000/- on-line by using VISA or MASTER or MAESTRO Credit / Debit Card / Rupay Card / Net Banking / Bhim UPI.

(S. K. Garg)  
Director (Examinations)

# Monthly Updates

**CA Srinivasa Rao Eluri**

**M.Com., FCA**

reached at: info@sreluri.in | 9440325485



| <b>The Institute of Chartered Accountants of India</b>  |   |
|---|---|
| ICAI Members' Journal   | <b>October</b><br><a href="http://anax8a.pressmart.com/TheCharteredAccountant/15724/01-10-2023">http://anax8a.pressmart.com/TheCharteredAccountant/15724/01-10-2023</a>   |
| Empanelment of Chartered Accountant firms/LLP by Office of C&AG from the empanelment year 2024-2025 | <p>The office of C&amp;AG has been giving cognizance to location of the Head office as well as Branch Offices of the firms for the purpose of allotment of audits of Government Companies and its units located at various locations.</p> <p>It has been informed by the Office of C&amp;AG that from the empanelment year 2024-2025, while considering the firm/LLP for allotment of audit on the basis of the location of its Branch Office, only those Branch Offices will be considered where at least 50 percent of the full-time partners or two full time partners, whichever is less, of the firm/LLP, are stationed.</p> <p>Members may kindly note the above.</p> |
| Centre for Audit Quality (CAQD)   | ICAI has come out with a free excel utility designed exclusively for generating Engagement Letters (ELs) relating to: Listed companies, Unlisted companies (with IFC reporting), Unlisted companies (without IFC reporting), and Form No. 3CA Form No. 3CB  |

| <b>Ministry of Corporate Affairs</b>         |   |
|--|---|
| In the case of Sonanchal Mudra Nidhi Limited | The Ministry of Corporate Affairs has taken a strict stance against non-compliance with the Companies Act, 2013, as exemplified and imposed a penalty of 14 Lac.  |
| Listing securities in foreign countries      | MCA vide Notification announced that the rules related to listing securities in foreign countries, as outlined in Section 5 of the Amendment Act, would come into force w.e.f. October 30, 2023. Therefore, starting from this date, the regulations for listing securities on foreign stock exchanges are fully operational. |
| M/s Shri Narayani (Kumbakonam) Nidhi Limited | MCA has taken stern action against M/s Shri Narayani (Kumbakonam) Nidhi Limited for a violation related to Director Identification Numbers (DIN). Failing to mention DIN in financial statements has led to the imposition of penalties.  |



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# COMPLIANCE UPDATES FOR DECEMBER 2023



CA K Ramgopal  
ramgopalk@hotmail.com

| S.No | Particulars of Compliance   | Act           | Forms/<br>Returns | Due Date  |
|------|---|---------------|-------------------|-----------|
| 1    | Due date for deposit of tax deducted/collected for the month of November 2023. (TDS & TCS). However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan. | Income Tax    |                   | 07-Dec-23 |
| 2    | Form GSTR-7 for the month of November 2023  | GST           | GSTR-7            | 10-Dec-23 |
| 3    | The due date for furnishing statement by e-commerce companies for the month of November 2023  | GST           | GSTR-8            | 10-Dec-23 |
| 4    | Return of outward supplies of taxable goods and/or services for the Month of November 2023 (for Assesses having turnover exceeding 1.5 Cr.) Monthly Return.   | GST           | GSTR -1           | 11-Dec-23 |
| 5    | Return of outward supplies of taxable goods and/or services for the Month of November 2023 (for Assesses under QRMP)  | GST           | GSTR 1 IFF        | 13-Dec-23 |
| 6    | GST Return for input service distributor for the month of November 2023   | GST           | GSTR 6            | 13-Dec-23 |
| 7    | ESIC Payment for November 2023  | ESIC          | ESI Challan       | 15-Dec-23 |
| 8    | Due date for issue of TDS Certificate for tax deducted under Section 194-IA in the month of October, 2023   | Income Tax    |                   | 15-Dec-23 |
| 9    | Due date for issue of TDS Certificate for tax deducted under Section 194-IB in the month of October, 2023   | Income Tax    |                   | 15-Dec-23 |
| 10   | Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of November 2023 has been paid without the production of a challan   | Income Tax    | Form 24G          | 15-Dec-23 |
| 11   | Advance-tax Third Instalment, 75% of tax for FY 2024-25 to be paid  | Income Tax    |                   | 15-Dec-23 |
| 12   | PF Payment for November 2023  | PF            | ECR               | 15-Dec-23 |
| 13   | Simple GSTR return for the month of November 2023   | GST           | GSTR 3B           | 20-Dec-23 |
| 14   | Summary of outward taxable supplies and tax payable by Non-Resident taxable person & OIDAR.   | GST           | GSTR-5 & 5A       | 20-Dec-23 |
| 15   | PF Return filling for November 22 (including pension & Insurance scheme forms.  | PF            |                   | 25-Dec-23 |
| 16   | Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA in the month of November, 2023   | Income Tax    |                   | 30-Dec-23 |
| 17   | Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IB in the month of November, 2023   | Income Tax    |                   | 30-Dec-23 |
| 18   | Comprehensive Annual Return/ Statement for FY 2022-23 by All Registered Persons whose Annual Turnover exceeds Rs 2 Crores   | GST           | GSTR 9            | 31-Dec-23 |
| 19   | Annual Return for FY 2022-2023 by registered person whose Annual Turnover for FY 2022-2023 is above Rs. 5 Cores (Annual Return + Audited Annual Accounts + Reconciliation Statement in GSTR-9C)   | GST           | GSTR 9C           | 31-Dec-23 |
| 20   | Due Date for filing Belated/ revised Income-tax Return for AY 2023-24   | Income Tax    |                   | 31-Dec-23 |
| 21   | Appointment of Auditor (Within 15 days from date of conclusion of AGM)  | Companies Act | ADT 1             |           |
| 22   | Filing of financial statement and other documents with the ROC (Within 30 days from date of conclusion of AGM)  | Companies Act | AOC 4             |           |
| 23   | Filing of annual return by a company (Within 60 days from date of conclusion of AGM)  | Companies Act | MGT 7             |           |

Disclaimer: This information is made available by the writer for educational purposes only and to give the general information and general understanding of law, not to provide specific legal advice. Further, any Circular/ Notification may affect the due dates mentioned above.

# Photos in Events

### Two Day Seminar on GST



### Audit Diwas - 21st Nov-2023



### One day Seminar on GST 23rd Nov 2023



### CPE Seminar on E-Verification Scheme, 2021



### Mega Career Counselling Program at Guduvada on 18th Nov 2023



### Career Counselling Program at Guduvada on 20th Nov 2023

### E Waste Collection Drive



### Bangkok International Study Tour

