



Newsletter

NOIDA BRANCH of CIRC of the ICAI

From the Desk of the Chairman...

Dear Professional Colleagues,



Without continual growth and progress such word as improvement, achievement has no meaning (Benjamin Franklin). This is especially true that ICAI has achieved height in the global era i.e world second largest accounting organization.

Dear colleagues, after the completion of Bank Audits, our professional colleagues would now have settled down to tackle the other regular professional work. With the fast changes happening in our profession and the commercial world in general, it is the right time to think about the ways to deal with the emerging challenges imposed on our profession and to excel ourselves by acquiring more knowledge and skill in these fields and to keep pace with the changing times. The only way to achieve this is by having continuous professional education and attending the study circle meetings being held at the branches regularly. By participating in such meetings, knowledge is not only shared, but also gained. Knowledge is passed on to others in the profession to become the wisdom of the future. With wisdom, the future professionals can be developed and shaped. We have to look forward to the developments that are happening in the world around us.

Activities of Branch during Last Month:

During April 2013, Your Noida Branch has organised the seminars on TDS- recent amendments and compliance by CA Deepak Bholusaria on 20th April, 2013 (Saturday) and the workshop on VAT and WCT by CA Ravi Kumar on 27th April 2013 (Saturday) from where we got a overwhelming response from the members and members and also boost our moral to organise more and more programmes for the betterment our fraternity at large.

To develop overall personality of our Students , our CICASA Chairman CA Atul Agrawal successfully organised an Industrial Visit of GMCS Student at Uflex Industries, Noida which is highly appreciated by the students and also gave a good knowledge related to the working and environment in the packaging Sector.

Apart from above, as we are regularly facing new challenges there is one more matter which requires attention i.e the new companies Bill, which will affect CA fraternity such as constitution of National Financial Authority, reporting of fraud by auditors, ceiling of audit assignment, harsh provision of penalty provision. We hope that our council members will give their representation to the government for this.

With a view to pace the economy of the country , Department of Industrial policy and Promotion, Government of India has notified New foreign direct Investment policy on 5th of April 2013, This policy supersedes all earlier policies , circulars and press notes issued on FDI by DIPP.

Come Forward and Strengthen CABF

I appeal all the stakeholders of our profession to come forward and actively support and contribute for the cause of membership of accountancy Profession ie Chartered Accountants Benevolent fund (CABF) which is an initiative of ICAI to provide financial help to our members-in-distress for substance. Contribution to CABF is exempt U/S 80(G) of Income Tax Act, 1961.

As we are focussing towards organising more and more seminars and workshops for the betterment of our profession I request the members to join the programmes at large and guide us how to make it better, to build the bright future, and keeping our ICAI motto 'ya esa suptesu Jagriti' (Be awake and aware to reap the benefits)

Sincerely Yours

CA Atul Kr. Garg

Chairman

Handphone # 91-9811117112

Executive Committee of NOIDA BRANCH 2013-14

Chairman : CA Atul Kumar Garg
Secretary : CA Manoj Agrawal
Chairman CICASA : CA Atul Agrawal
Executive Members : CA Amit Bansal

Vice Chairperson : CA Shikha Singhal
Treasurer : CA Kailash Chand
CA Sanjay Sharma
CA Sudhir Kumar



It's my pleasure to communicate with you all via this Newsletter. I am very thankful for the responses and appreciation received from the readers for our April 2013 issue.

In the recent meeting held at Noida Branch, it was discussed that we may be at fault by not doing enough for our brethren who are engaged in industry or job. Hence, this was considered unfair and sectarianism. Hence it has been resolved that in the forthcoming newsletters, stress would be on the programmes for them and also committee members will take an opportunity to meet them personally to discuss the various grey areas and henceforth assured that there will be no lack of support for them in the field of profession.

When the country is on a high growth path, a brilliant profession like ours is expected gear up, to take care of the existing as well as the emerging issues. On these lines, the thrust this year would be on research. Members are welcome to forward their suggestions in this regard with respect to various topics of national and professional interest and be part of the quest for knowledge. Let success become a habit with us and hitting the top and getting the best out of our life.

Let share knowledge because knowledge when rubbed with knowledge, gives NOTHING but "PURE KNOWLEDGE".

Is any of my CA friend not receiving NOIDA Branch Newsletter?
I look forward for your feedback at E-Mail:
cashikhasinghal@gmail.com

With warm regards,

CA Shikha Singhal
Handphone: #91-9873730303
Email: shikha@cashikhasinghal.com

Upcoming Events for May 2013

For Members:

- Felicitation of CIRC Team & Sub Regional Conference on Financial Reporting and International Taxation.
- Teleconference Programme.

For Students:

- Career Counseling Programme
- Students Fest

Announcements:

- | | |
|---------------------|--------------|
| • Orientation Batch | May 20, 2013 |
| • GMCS II Batch | May 20, 2013 |
| • GMCS I Batch | May 28, 2013 |
| • ITT Batch | May 17, 2013 |

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ILLUSTRATIVE FORMATS OF AUDITORS' REPORT (w.e.f 1.4.2013)¹

(A). UNMODIFIED OPINION

Illustration 1:

- Audit of a complete set of separate general purpose financial statements of a company prepared under the Companies Act, 1956 financial reporting framework, which is a fair presentation framework;
- The terms of the audit engagement reflect description of management's responsibility for the financial statements in SA 210 (Revised);
- The report is unmodified and does not include either an Emphasis of Matter paragraph or an Other Matter(s) paragraph;
- In addition to the audit of financial statements, the auditor has other reporting responsibilities required under the Companies Act, 1956 and/or other regulatory requirements.

Format:

INDEPENDENT AUDITOR'S REPORT

To the Members of ABC Company Limited

Report on the Financial Statements

- We have audited the accompanying financial statements of ABC Company Limited ("the Company"), which comprise the Balance Sheet as at March 31, 20XX, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

- Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

- An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

- In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 20XX;
 - (b) in the case of the Profit and Loss Account, of the profit/loss for the year ended on that date; and
 - (c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.
- Report on Other Legal and Regulatory Requirements
 - 1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
 - 2. As required by section 227(3) of the Act, we report that:
 - we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books [and proper returns adequate for the purposes of our audit have been received from branches not visited by us];
 - the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account [and with the returns received from branches not visited by us];
 - in our opinion, the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement comply with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956;
 - on the basis of written representations received from the directors as on March 31, 20XX, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 20XX, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956;
 - Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules

¹ These Illustrative Formats are based upon SA 700(Revised), SA 705 and SA 706. These SAs are effective for audits of financial statements for periods beginning on or after April 1, 2013. (Source: www.icai.org)

under the said section, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Company.

For XYZ and Co.
Chartered Accountants
Firm's Registration Number

Signature
(Name of the Member Signing the Audit Report)
(Designation)
Membership Number
Place of Signature
Date

Illustration 2:

- Audit of a complete set of consolidated general purpose financial statements of a parent company prepared under accounting principles generally accepted in India, as required for compliance with SEBI's regulatory requirement, which is a fair presentation framework;
- The terms of the group audit engagement reflect description of management's responsibility for the financial statements in SA 210 (Revised);
- The report is unmodified and does not include either an Emphasis of Matter paragraph or an Other Matter(s) paragraph

Format:

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of ABC Company Limited

- We have audited the accompanying consolidated financial statements of ABC Company Limited ("the Company") and its subsidiaries, which comprise the consolidated Balance Sheet as at March 31, 20XX, and the consolidated Statement of Profit and Loss and the consolidated Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

- Management is responsible for the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Company in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

- Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of

India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

- An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and presentation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.
- We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

- In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:
- (a) in the case of the consolidated Balance Sheet, of the state of affairs of the Company as at March 31, 20XX;
- (b) in the case of the consolidated Profit and Loss Account, of the profit/ loss for the year ended on that date; and
- (c) in the case of the consolidated Cash Flow Statement, of the cash flows for the year ended on that date.

For XYZ and Co.
Chartered Accountants
Firm's Registration Number
Signature
(Name of the Member Signing the Audit Report)
(Designation)
Membership Number
Place of Signature
Date

Compiled By:-
CA Kamal Garg

New FDI Policy April 2013

Department of Industrial Policy and Promotion, Government of India (DIPP) has notified the new consolidated policy on Foreign Direct Investment (FDI) on 5th April, 2013. This policy supersedes all earlier policies, circulars, press notes issued on FDI by DIPP.

Barring few changes, this policy is more of a compilation of circulars issued by Reserve Bank of India in the past one year. The key features of new FDI policy are as follows:

NEW CHANGES INTRODUCED

Foreign Direct Investment (FDI) in Limited Liability Partnership (LLP)

The Consolidated FDI Policy permits an Indian Company having FDI to be converted into the LLP with prior approval of FIPB/Government but subject to various conditions. One of the conditions, prior to introduction of FDI Policy dated 5th April, 2013 was that Foreign Capital participation in LLPs will be allowed only by way of cash consideration, received by inward remittance, through normal banking channels or by debit to NRE/FCNR account of the person concerned, maintained with an authorized dealer/authorized bank. In case of Conversion of an Indian Company into LLP, the said condition has been dispensed with by introducing new Consolidated FDI Policy dated 5th April, 2013.

Conversion of ECB/Lump sum Fee/Royalty etc. into Equity

As per the FDI Policy, the companies are allowed to issue equity shares against the import of capital goods/ machinery/ equipment (excluding second-hand machinery), subject to compliance with the various conditions specified therein. One of the conditions in the FDI policy was mandatory requirement of independent valuation of the capital goods/machinery/equipments (including second-hand machinery) by a third party entity, preferably by an independent valuer from the country of import along with production of copies of documents/certificates issued by the customs authorities towards assessment of the fair-value of such imports. The said condition has been dispensed with through introduction of the new Consolidated FDI Policy dated 5th April, 2013.

Change in Form FC GPR

Every company, making allotment to any foreign individual or company incorporated outside India, is required to report to Reserve Bank of India (RBI) in form FC GPR within 30 days from the date of allotment. Apart from the various declarations in Form FC GPR, following two declarations have been deleted from the Form FC GPR with the introduction of new Consolidated FDI Policy dated 5th April, 2013.

A. Foreign entity/entities—(other than individuals), to whom we have issued shares have existing joint venture or technology transfer or trade mark agreement in India in the same field and

Conditions stipulated at Para 4.2 of Consolidated FDI policy Circular of Government of India have been complied with.

OR

Foreign entity/entities—(other than individuals), to whom we have issued shares do not have any existing joint venture or technology transfer or trade mark agreement in India in the same field. For the purpose of the 'same' field, 4 digit NIC 1987 code would be relevant.

B. We are not an Industrial Undertaking manufacturing items reserved for small sector.

OR

We are an Industrial Undertaking manufacturing items reserved for small sector and the investment limit of 24 % of paid-up capital has been observed/ requisite approvals have been obtained.

Transfer of shares/convertible debentures from Resident to Non-Resident

Transfer of shares or convertible debentures by Resident to Non-Resident is allowed subject to various terms and conditions. The 'Person Resident outside India' now includes incorporated non-resident entity, foreign national, NRI, FII other than erstwhile OCB. The foreign national, NRI, FII were earlier excluded from the definition of the 'Person Resident outside India' for the purposes of transfer of shares/convertible debentures from resident to the non-residents.

Foreign Investment in Asset Reconstruction Companies (ARCs)

The overall investment limit for investment in ARCs has been increased to 74% from 49% under the Government Route. The increased limit is overall limit for both investment by way of FDI & FII. Earlier Person residents outside India were not allowed to invest in ARCs through FII mode. Moreover, the conditions for investment in the ARCs have been changed as follows:

1. No sponsor may hold more than 50% of the shareholding in an ARC either by way of FDI or by routing it through an FII controlled by the single sponsor.
2. The total shareholding of an individual FII shall not exceed 10% of the total paid-up capital.

AMENDMENTS THROUGH DIFFERENT NOTIFICATIONS, CIRCULARS, AND PRESS NOTES DURING THE PERIOD i.e. from 10.04.2012 to 05.04.2013 HAS BEEN INCORPORATED IN NEW CONSOLIDATED FDI POLICY

Who can Invest in India

Reserve Bank of India vide A. P. (DIR Series) Circular No. 16 dated 22nd August, 2012 has allowed citizen / entity incorporated in Pakistan to Invest in the equity capital of the Indian entity after getting Government Approval. In respect to the said amendment Department of Industrial Policy and Promotion has also issued Press Note no. 3 2012.

Issue Price of Shares

The Reserve Bank of India vide A.P. (DIR Series) Circular No. 36 dated 26th September, 2012 has changed the pricing criteria for the shares subscribed under the Memorandum of Association. It has dispensed with the condition of DFCF method in case of subscription shares and has allowed that in cases where the shares are subscribed under the Memorandum of Association by the non-resident including NRIs such investment may be made at face value subject to the eligibility to invest under the FDI scheme.

Annual Return of Foreign Liabilities and Assets

Reserve Bank of India vide A.P. (DIR Series) Circular No.133 dated 20th June, 2012 has prescribed new format (excel) for Annual return on Foreign Liabilities and Assets Reporting by Indian Companies which is required to be filed to Reserve bank through email at fla@rbi.org.in.

FDI in Single brand, Multi-brand, Civil Aviation Sector, Broadcasting Sector, Power Exchanges

Department of Industrial Policy and Promotion (DIPP) issued various Press notes i.e. Press Note no. 4 2012 – FDI in single brand, Press Note no. 5 2012 – FDI in Multi brand, Press Note no. 8 2012 - FDI in Power exchange, Press Note no. 7 2012 – FDI in broadcasting sector, Press Note No. 6 2012 - FDI in civil aviation sector, through which certain amendments in foreign investment policy in sectors such as Single-Brand Product Retail Trading, Multi-Brand Retail Trading, Civil Aviation Sector, Broadcasting Sector, and Power Exchanges had been done. Those amendments have been incorporated in the New FDI Consolidated Policy dated 5th April, 2013.

Relaxation in setting up subsidiaries by Foreign owned NBFCs

Chapter 6 of Consolidated Policy provides about the Sector Specific Condition on FDI which is divided into two Para 6.1 & 6.2. 6.1 states the prohibited sectors and 6.2 states about permitted sectors. Under 6.2.24 of the permitted sectors the government has allowed NBFCs to have 100% FDI under Automatic Route subject to different minimum capitalization norms.

The NBFC with 100% foreign capital are also allowed to set up step down subsidiary for specific NBFC activities without any restriction on the number of operating subsidiaries and without bringing in additional capital subject to the condition of minimum capitalization of US\$ 50 million.

The Department of Industrial Policy and Promotion has revised the policy vide press note dated 3rd October, 2012 and has allowed NBFC with 75% and up to 100% to set up step down subsidiary for specific NBFC activities without any restriction on the number of operating subsidiaries and without bringing in additional capital subject to the condition of minimum capitalization of US\$ 50 million.

This means now the Indian investing company registered as NBFC and having minimum 75% and up to 100% FDI can now set up any number of step down subsidiaries with minimum capitalization of US\$ 50 million.

Downstream investment by a banking company incorporated in India, which is owned and /or controlled by non-resident/ a non - resident entity / non-resident entities - insertion of note

As per Consolidated FDI Policy, the companies incorporated in India and is owned or controlled by non-resident entity/ies are allowed to further invest in another Indian company. Such investment by the Indian company owned or controlled by non-resident entities is called as downstream investment.

While doing the downstream investment it is prescribed that the entire investment by the investing Indian company owned or controlled by non-resident entity/ies would be considered as indirect foreign investment. The Government of India, vide press note no. 2 dated 31st July, 2012, has reviewed the policy and has prescribed that while making the downstream investment by the banking company incorporated in India owned or controlled by non-resident entities, shall not count as indirect foreign investment where the downstream investment is done under either corporate debt restructuring or other loan restructuring mechanism or in trading books or for acquisition of shares due to defaults in loan.

QFIs are allowed to invest in Debt securities and i.e. through single non-interest bearing rupee

Vide A. P. (DIR Series) Circular No. 7 dated 16th July, 2012 , the Reserve Bank of India has issued Scheme for Investment by Qualified Foreign Investors (QFIs) in Indian corporate debt securities earlier to which QFIs were not allowed to invest in Corporate debt securities. Also dividend payments on equity shares held by QFIs are permitted to be remitted to the designated overseas bank accounts of QFIs or to the single non-interest bearing rupee account which could earlier be credited to the single rupee pool bank account.

Compiled By
CA Kailash Chand
Handphone # 91-9811838651

KNOW CENTRAL REGION MEMBERS


CA. Shyam Lal Agarwal, FCA

438 & 439, Mahima's Trinity,
Swey Farm, Near Sanganer Road,
jaipur – 302 019

Mobile +91 9414053163
E-Mail shyamjpr@gmail.com


CA. Manoj Fadnis, FCA

B-14, Ratlam Kothi,
Kanchan Bagh Main Road,
Indore - 452 001 (M.P.).

Ph. +91(731) 2514448, 2527716
Mobile +91 9302217716, 9826027716
Fax +91 (731) 2528730
E-Mail manojfadnis@icai.org
Resi. Ph. +91(731) 2554470


CA. Vijay Kumar Garg, FCA

1533/35, Baba Harish Chand Marg,
Fourth Crossing, Chandpole Bazar,
jaipur-302 001.

Ph. +91(141) 2311992, 2310631
Mobile +91 9414041872, 9314503871
Fax +91(141) 2310631
E-Mail vijaymgarg@gmail.com
vijaymgarg@yahoo.com
Resi. Ph. +91(141) 2231429


CA. Anuj Goyal, FCA

" OM DHAM "
D-29, Shastri Nagar,
Ghaziabad- 201002.

Ph. +91(120) 4565 449
Mobile +91 98 100 41371, 93122 58364
Fax +91(120) 2794 025
E-Mail anujgoel28@sify.com, anujgoyal@icai.org
Resi. Ph. +91(120) 9310677456


CA. Mukesh Singh Kushwah, FCA

III RD – J-50, Nehru Nagar,
Behind Pawan Cinema Hall,
ghaziabad – 201 001

Ph. +91 (120) 2366 942
Mobile +91 9810470274
Fax +91 (120) 2366 942
E-Mail kushwah@rediffmail.com
Resi. Ph. +91 (120) 2366 942

KNOW REGIONAL COUNCIL MEMBERS

1. CA Vikas Jain Chairman Phone : 0731-3299970,0731-2528686
227 Milinda Manor Mobile No : 9300099960
2 R N T Marg Email Id : vikas_jain_ca@yahoo.com
Opposite Central Mall
Indore, 452001



2. CA Vinay Mittal Vice Chairman Phone : 0120-4120140
34 Navyug Market Mobile No : 9910691575
2nd Floor,Ghaziabad Email Id : vnngzb@gmail.com
201001



3. CA Manish Borad Secretary Phone : 0141-2576199
208 Saraogi Mansion Mobile No : 9314061559
M I Road, Near Sangneri Email Id : manishborad@hotmail.com
Gate
Jaipur, 302001



4. CA Avichal Somnath Kapur Treasurer Phone : 0522-2286381,2286511
311 Vinay Place Mobile No : 9415011673
11 Ashok Marg Email Id : avichal_kapur@yahoo.com
Lucknow, 226006



5. CA Abhay Kumar Chhajed Chairman Phone : 0755 - 2553507- 2554474
M/S S.L. Chhajed & CICASA Mobile No : 9303104477
Company Email Id : chhajed_abhay@hotmail.com
R-12, Zone-I, M.P. Nagar
Bhopal, 462011



6 CA Umesh Kumar Garg Executive
40/40 A Siddharth Enclave Member
Mau Road
Khandari
Agra-282005

Phone : 0562 – 3299517
Mobile No : 9837020285
Email Id : caumeshgarg.7@gmail.com



7 CA Piyush Agrawal Executive
15/11A Kailash Kuti, Member
Behind Hotel Landmark,
Civil Lines, Kanpur-208 001

Phone : 0512-3046922
Mobile No : 9415040221
Email Id : piyush760@yahoo.co.in



8 CA Nitish Agarwal Executive
A-105 Block No. Member
4 Ricco Colony
Sirohi, Abu Road
307026

Phone : 226605, 226305
Mobile No : 9414153796
Email Id : canitishagarwal@yahoo.com



9 CA Chhigan Lal Yadav Executive
320 City Center Member
S C Road, Jaipur
302001

Phone : 0141-2372011, 4016911
Mobile No : 9829291148
Email Id : cacl Yadav@gmail.com



NOIDA BRANCH CIRC OF ICAI

MEMBERS ARE REQUESTED TO FILL ENROLLMENT FORM FOR CPE AND AVAIL THE BENEFIT OF SEMINARS TO BE HELD BY NOIDA BRANCH THE FINANCIAL YEAR 2013-14

ENROLMENT FORM (2013-14)

1. Membership Fee is applicable from Jan 2013 to Dec 2013.

2. Please send above Form with photograph & Fee at Cheque /DD in favour of Noida Branch CIRC of ICAI and Payable at NOIDA.

| For Partners | | | |
|---------------------|--------------------------|-------|--|
| Enrollment Fee | 1 | 3000 | For One member |
| | 2 | 5500 | For Two Partners |
| | 3 | 7500 | For Three Partners |
| | 4 | 9000 | For four Partners+ 2000/- Per Partner & above. |
| | Corporate Members | | |
| | 5 | 12000 | Corporate Members up to 5 |
| | 6 | 15000 | Corporate Members up to 7 |
| | For Student | | |
| | 7 | 1500 | For Each Student |

Mode of Enrolment:

(Enrolment as an Individual/a Firm/ Company) (Please fill in Full & Block letters)

1. As a Firm/Company..... 2. As an Individual.....

A. Name of Individual/ Firm/ Company:

B. Address of Individual / Firm/ Company:

A. Telephone No (s) 1. 2. 3.

(Membership Detail):

1. Membership No. :

2. Name :

3. Mobile No. : Email Id

Signature of Member

B. 1. Membership No. :

2. Name :

3. Mobile No. : Email Id

Signature of Member

C. 1. Membership No. :

2. Name :

3. Mobile No. : Email Id

Signature of Member

D. 1. Membership No. :

2. Name :

3. Mobile No. : Email Id

Signature of Member

E. 1. Membership No. :

2. Name :

3. Mobile No. : Email Id

Signature of Member

Photo

Photo

Photo

Photo

Photo

FOR OFFICE USE ONLY

Receipt No. :

Cheque / DD No. : Date : Amount: (Rs.)

DATA FOR DIRECTORY PURPOSE

| | | |
|-----------------------|--|------------------------|
| Name of the Member | | Affix Photo |
| Name of the Firm | | |
| Address of the Member | | |
| Membership No | | |
| Mobile No | | |
| Telephone No | | |
| Email Id | | |
| Date of Birth | | |
| Name of Spouse | | |
| Date of Anniversary | | |

SOME MEMORABLE MOMENTS



Seminar on TDS and its recent amendments on 20.04.2013



Presentation of Memento to CA Deepak Bholusaria by Branch Chairman CA Atul Garg



Seminar on TDS and its recent amendments



Seminar on Bank Branch Audit on 29.03.2013



Seminar on Bank Branch Audit at Hotel Park Ascent, Noida



Launch of First Newsletter on 29.03.2013



Seminar on VAT & WCT on 27.04.2013 at Branch Premises

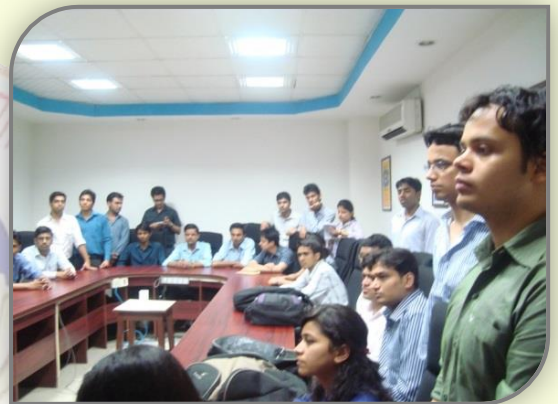


Presentation of Memento to our guest speaker CA Ravi Kumar by CA B M Agrawal, Past Chairman Noida Branch.



Seminar on VAT & WCT on 27.04.2013

INDUSTRIAL VISIT AT UFLEX LTD, A 1 SECTOR 60, NOIDA ON
25.04.2013



GMCS VELIDECTORY



OUR STRENGTH



Printed & Published By

CA Atul Kr. Garg (Chairman)

Handphone # 91-9811117112

Email: gargatul77@yahoo.com

CA Shikha Singhal (Editor)

Handphone: #91-9873730303

Email: shikha@cashikhasinghal.com

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, Mr.Om Prakash Yadav

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

P 19, (Basement), Sector-12, Noida-201301 ☐ Ph # : 0120-4280419, 4202175
☐ E-mail : infoicainoida@gmail.com ☐ Web : www.noida-icai.org