



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(SETUP BY AN ACT OF PARLIAMENT)

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GST : ISSUES IN ITC

CA. UNNIKRIISHNAN M

Issue 1 - Mismatch of ITC

- + Whether mere mismatch in GSTR-2A with ITC availed as per 3B is a ground for demand under Section 73/74
- + Whether mismatch automatically means Section 16(2)(c) violation?
- + Scope of Section 155?

● **Suncraft Energy P Ltd vs Asst Commr of State Tax (2023) 9 Centax 48 (Cal.)**

▶ Demand/Reversal for ITC on GSTR-2A Mismatch

▶ Honourable High Court observed that

- “before directing the appellant to reverse the input tax credit and remit the same to the government, the first respondent ought to have taken action against the fourth respondent the selling dealer and unless and until the first respondent is able to bring out the exceptional case where there has been collusion between the appellant and the fourth respondent or where the fourth respondent is missing or the fourth respondent has closed down its business or the fourth respondent does not have any assets and such other contingencies, straight away the first respondent was not justified in directing the appellant to reverse the input tax credit availed by them.”



● **Diya Agencies vs STO WP(C) NO. 29769 OF 2023**

- “If the seller dealer (supplier) has not remitted the said amount paid by the petitioner to him, the petitioner cannot be held responsible. Whether the petitioner has paid the tax amount and the transactions between the petitioner and seller dealer are genuine are the matter on facts and evidence. The petitioner has to discharge the burden of proof regarding the remittance of tax to the seller dealer by giving evidence”
- “Merely on the ground that in Form GSTR-2A the said tax is not reflected should not be a sufficient ground to deny the assessee the claim of the input tax credit.”

Issue 2 - Mismatch from 19-20 onwards till 16(2)(aa)

+ Circular 193

+ Clarification on Mismatch of GSTR-2A with GSTR-3B for the period 01-04-2019 to 31-12-2-2021

● **Circular 193 - Background**

- Section 16(2)(c)
- **Rule 36(4)**
 - Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been furnished by the suppliers under sub-section (1) of section 37, in FORM GSTR-1 or using the invoice furnishing facility shall not exceed (20/10/5) per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using the invoice furnishing facility
- Section 155 – Burden of Proof – On he who claims
- **Corona Relief for 36(4)**
 - “Provided that the said condition shall apply cumulatively for the period February,



March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above”.

- Section 16(2)(aa) – the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37; - Notified w.e.f 01.01.2022
- Matching for ITC- FY 17-18 and FY 18-19 - Circular 183
 - **Mismatch scenarios**
 - Supplier doesn't file GSTR-1 but has filed 3B
 - Supplier filed R1 and 3B but didn't report a particular invoice in R1
 - Supplier filed R1 and issued B2B invoice but mis declared as B2C
 - Supplier filed R1 and reports invoice against a wrong GSTIN
 - **When ITC mismatch is in excess of Rs. 5 Lakhs**
 - Obtain a certificate from CA/CMA with UDIN
 - Certifying that such supplies have been actually made by the supplier to such recipient.
 - Tax on such supplies has been actually been paid in GSTR-3B.
 - **When ITC mismatch is in excess of Rs. 5 Lakhs**
 - Obtain a certificate from CA/CMA with UDIN
 - Certifying that such supplies have been actually made by the supplier to such recipient.
 - Tax on such supplies has been actually been paid in GSTR-3B.



- **PO shall also verify**

- Conditions of Section 16(2)(a), (b) and proviso
- Whether reversal u/s 17/18 are made
- Whether 16(4) is applicable.
- Circular not to apply for completed proceedings but will apply only to ongoing adjudication/appeal proceedings.

- **Wipro Ltd vs Asst. Commr of CT, Bengaluru (2023) 4 Centax 179 (Kar.)**

- Input tax credit on account of wrong mentioning of GSTIN of recipient in GSTR-1 return will be available subject to verification as per the procedure prescribed in CBIC Circular on the mismatch of ITC in GSTR-2A and GSTR-3B for Financial year 2019-20 also

- **Clarification through Circular for FY 19-10 and upto 31-12-2021**

- For the period up to **08-10-2019** - SAME procedure as per Circular 183
- For **09-10-2019 to 31-12-2019** – 20% limit of 36(4) applies.
- For **01-01-2020 to 31-12-2020** – 10%
 - Cumulative benefit of Corona applies as well
- For **01-01-2021 to 31-12-2021** – 5%
- **Certification for mismatch to be allowed for the gap.**

- **Rule 36(4)**

- Practical issues of Month-to-Month computation and specified % for mismatch
- Cut off date of 11th of next month enforceable
- Relaxation for Covid period alone



● **M/S Vivo Mobile India Private Ltd. Vs UOI**

- “For the period to which the said proviso applies, the administrative instruction dated 11.11.2019 must survive in complete hibernation. Else, it may lose life to the higher statutory law. The revenue authorities have erred in relying on the said Circular letter to read a condition - “as on date of filing the return in GSTR-I, all the suppliers for the said tax period”. **For that period, the said condition otherwise enforceable in law [by virtue of the language of Rule 36(4)], stood absolutely relaxed.** To the extent the Circular dated 11.11.2019 is contrary to the first proviso to Rule 36(4) of the Rules, it would remain unenforceable in law”

Issue 3- Section 16(4)

✚ Whether ITC can be subject to limitation?

- “Avail” vs “Take”
- Whether it applies only to fresh ITC or all ITC
- Whether 16(2) overrides 16(4)
- Whether amnesty period filing/ late fee payment condones 16(4) ?

● **Thirumalakonda Plywoods vs Asst Comm of State Tax (2023) 8 Centax 276 (A.P.)**

- ▶ Whether Denial of ITC as per **Section 16(4)** is legal on various grounds
- ▶ Honourable High Court held that
- ▶ The time limit prescribed for claiming ITC U/s 16(4) of APGST Act/CGST Act, 2017 is **not violative** of Articles 14, 19(1)(g) and 300-A of the Constitution of India.
- ▶ Section 16(2) of APGST/CGST Act, 2017 **has no overriding effect** on Section 16(4) of the said Act as both are not contradictory with each other. They will operate independently
- ▶ Mere acceptance of Form GSTR-3B returns with **late fee will not exonerate** the delay in claiming ITC beyond the period specified U/s 16(4) of APGST/CGST Act, 2017.



Issue 4 - Rule 37A + Amended Section 41

✚ Rule 37A. Reversal of input tax credit in the case of non-payment of tax by the supplier and re-availment thereof.-

- Where input tax credit has been availed by a registered person in the return in FORM GSTR-3B for a **tax period in respect of such invoice or debit note**, the details of which have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing **facility, but the return in FORM GSTR-3B** for the tax period corresponding to the said statement of outward supplies has **not been furnished** by such supplier till the **30th day of September following the end of financial year** in which the input tax credit in respect of such invoice or debit note has been availed, the said amount of **input tax credit shall be reversed** by the said registered person, while furnishing a return in FORM **GSTR-3B on or before the 30th day of November** following the end of such financial year:
- Provided that where the said amount of input tax credit is **not reversed by the registered person in a return in FORM GSTR-3B** on or before the **30th day of November** following the end of such financial year during which such input tax credit has been availed, **such amount shall be payable by the said person along with interest thereon under section 50**
- Provided further that where the **said supplier subsequently furnishes the return in FORM GSTR-3B** for the said tax period, the said registered person **may re-avail** the amount of such credit in the return in FORM GSTR-3B **for a tax period thereafter."**

✚ Section 41: **Availment** of Input Tax Credit

- Section 41(1): Every registered person shall, subject to such conditions and restrictions as may be prescribed, be **entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.**
- Section 41(2): The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, **the tax payable whereon has not been**



paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

- Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.

Issue 5- Rule 88D

✚ Rule 88D. Manner of dealing with difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return.-

(1) Where the amount of input tax credit availed by a registered person in the return for a tax period or periods furnished by him in **FORM GSTR-3B exceeds the input tax credit available** to such person in accordance with the auto-generated statement containing the details of **input tax credit in FORM GSTR-2B** in respect of the said tax period or periods, as the case may be, **by such amount and such percentage**, as may be recommended by the Council, the said registered person shall be intimated of such difference in **Part A of FORM GST DRC-01C**, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to -

- (a) pay an amount equal to the excess input tax credit availed in the said FORM GSTR-3B, along with interest payable under section 50, through FORM GST DRC-03, or
- (b) Explain the reasons for the aforesaid difference in input tax credit on the common portal, **within a period of seven days**.

(2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in the said sub-rule, either,

- (a) pay an amount equal to the excess input tax credit, as specified in Part A of FORM GST DRC-01C, fully or partially, along with interest payable under section 50, through

FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01C, electronically on the common portal, or

(b) furnish a reply, electronically on the common portal, incorporating reasons in respect of the amount of excess input tax credit that has still remained to be paid, if any, in Part B of FORM GST DRC-01C, within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains to be paid within the period specified in the said sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be

PART-A (System Generated)

Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return

Ref No:

Date:

GSTIN:

Legal Name:

1. It is noticed that the input tax credit availed by you in the return furnished in **FORM GSTR-3B** exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in **FORM GSTR-2B** for the period <from><to> by an amount of Rs. The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
FORM GSTR 2B					
FORM GSTR 3B					
Excess input tax credit availed					

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through **FORM GST DRC-03** and furnish the details thereof in **Part-B** of **FORM GST DRC-01C**, and/or furnish the reply in **Part-B** of **FORM GST DRC-01C** incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be, of the Act.

4. This is a system generated notice and does not require signature.

A. I have paid the amount equal to the excess input tax credit, as specified in **Part A** of **FORM GST DRC-01C**, fully or partially, along with interest payable under section 50, through **FORM GST DRC-03**, and the details thereof are as below:

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS	Interest
1	2	3	4	5	6	7	8

B. The reasons in respect of that part of the excess input tax credit that has remained to be paid are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Input tax credit not availed in earlier tax period(s) due to non-receipt of inward supplies of goods or services in the said tax period (including in case of receipt of goods in instalments).	
2	Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission	
3	ITC availed in respect of import of goods, which is not reflected in FORM GSTR-2B	
4	ITC availed in respect of inward supplies from SEZ, which are not reflected in FORM GSTR-2B	
5	Excess reversal of ITC in previous tax periods which is being reclaimed in the current tax period.	
6	Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.	
7	Recredit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.	
8	FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
9	Any other reasons (Please specify)	



+ Corresponding amendment to Rule 59 - Insertion of new clauses

- ▶ e) a registered person, **to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D** in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, **unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit** that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;
- ▶ (f) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, **if he has not furnished the details of the bank account as per the provisions of rule 10A**

Issue 6 - Section 16(2)(ba) + Section 38

+ Section 16(2)(ba)

- “the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;”

+ Section 38(1):

- The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be prescribed, and an **auto generated statement containing the details of input tax credit shall be made available electronically** to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

+ Section 38(2):

- The auto-generated statement under sub-section (1) shall consist of–



- (a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and
- (b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37,—
- (i) by any registered person **within such period of taking registration** as may be prescribed;
 - (ii) by any registered person, who has **defaulted in payment of tax and where such default has continued** for such period as may be prescribed; or
 - (iii) by any registered person, the **output tax payable** by whom **in accordance with the statement of outward supplies** furnished by him under the said subsection during such period, as may be prescribed, **exceeds the output tax paid by him during the said period** by such limit as may be prescribed;
 - (iv) by any registered person who, during such period as may be prescribed, **has availed credit of input tax** of an amount **that exceeds the credit that can be availed by him in accordance with clause (a)**, by such limit as may be prescribed; or

Issue 7 - Retrospective cancellation & ITC

- + Suppliers GST Registration cancelled by Proper Officer under Section 29(2) for any of the reason
- + Status of recipients' Matched ITC?

● **GARGO TRADERS vs JOINT COMMISSIONER OF COMMERCIAL TAXES (STATE TAX)**

- "If it is found upon verification and considering the **relevant documents that all the purchases and transactions in question are genuine and supported by valid documents and transactions in question were made before the cancellation of registration** of those suppliers and after taking into consideration as to whether facts of the petitioners are similar to the judgments of the Supreme Court and various High Courts and of this Court upon which petitioners intend to rely and if it is found similar to the present case in that event the **petitioners shall be given the benefit of Input Tax Credit** in question."



Issue 8- Interest on Utilization of ineligible ITC

- + Section 50(3) scope
- + Rule 88B(3)
- + Whether depletion of IGST as per set off priorities automatically trigger interest on IGST?
- **Circular 192 - Clarification on charging of interest under section 50(3) of the CGST Act, 2017, in cases of wrong availment of IGST credit and reversal thereof.**
 - ▶ Section 50(3): Where the input tax credit has been wrongly **availed and utilised**, the registered person shall pay interest on such input tax credit **wrongly availed and utilised**, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.
 - ▶ Rule 88B (3): In case, where interest is payable on the amount of input tax credit wrongly **availed and utilised** in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit **wrongly availed and utilised**, for the period starting from the date of the utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.
 - Explanation. - For the purposes of this sub-rule, -
 - (1) input tax credit wrongly availed shall be construed to have been utilised, **when the balance in the electronic credit ledger** falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.
 - ▶ Section 49A
 - ▶ Rule 88A: Order of utilization of input tax credit Input tax credit on account of **integrated tax shall first be utilised towards payment of integrated tax**, and the amount remaining, if any, may be utilised towards the payment of central tax and State tax or Union territory



tax, as the case may be, in any order: Provided that the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully.

Input tax Credit on account of	Output liability on account of Integrated tax	Output liability on account of Central tax	Output liability on account of State tax / Union Territory tax
Integrated tax	(I)	(II) – In any order and in any proportion	
<i>(III) Input tax Credit on account of Integrated tax to be completely exhausted mandatorily</i>			
Central tax	(V)	(IV)	Not permitted
State tax / Union Territory tax	(VII)	Not permitted	(VI)

● **Issue:**

- ❖ IGST Credit wrongly availed FORCIBLY gets utilised.
- ❖ Seemingly triggers 50(3) +88B(2) and interest liability accrues.

★ Clarification by Board after 50th GSTCM

- Balance in any head can be utilized for IGST, total balance needs to be considered for calculation of interest under Rule 88B.
- Interest will apply only when balance of total of I+C+S falls below the wrongly availed IGST.
- Balance in CESS ledger cannot be counted.

● **Impact**

- No interest on IGST credit availed and utilised due to 88A if balance kept in I+C+S heads
- Assessee eligible for filing refunds wherever they paid interest within the limitation period.
- Whether there the ratio of the same can be extended to
 - ◇ Wrong availment of CGST/SGST when balance available in IGST
 - ◇ Whether the same extends to TRAN credits

SIGNIFICANT JUDICIAL RULINGS

GST

Ocean Freight - Mohit Minerals - Supreme Court

UNION OF INDIA & ANR. vs.

M/S MOHIT MINERALS PVT. LTD. [2022 (5)TMI 968 -SUPREME COURT]

► No GST under RCM on ocean freight in case of importation on CIF basis

- ❖ As per IGST Notification 10/2017 (Rate), RCM is applicable on transportation services provided by a person located in a non taxable territory from a place outside India to India . In such a case , the importer is deemed to be the service recipient
- ❖ Hon'ble Guj HC held it to be unconstitutional
- ❖ Dept filed appeal before the Hon'ble SC
- ❖ Taxpayer disputed the levy on the following grounds :-
 - IGST is already levied on the freight component ,while paying customs duty ; so paying IGST again under RCM would amount to double taxation
 - There is no territorial nexus , as the service recipient is actually the foreign exporter
 - Freight portion is already included in calculation of customs duty ; this is a composite supply, which cannot be split and vivisected for the purpose of taxation as goods and services



❖ The Hon'ble apex court held as follows :-

- Section 5(4) of the IGST Act enables the Central Government to specify a class of registered persons as the recipients, thereby conferring the power of creating a deeming fiction in the process of delegated legislation.
- The impugned notifications are validly issued under section 5(3) and (4) of the IGST Act. Section 5(4) of the IGST Act enables the Central Government to specify a class of registered persons as the recipients, thereby conferring the power of creating a deeming fiction in the process of delegated legislation.
- Since, the Indian importer is liable to pay IGST at the point of importation on the 'composite supply', comprising of supply of goods and supply of services of transportation, insurance, etc. in a CIF contract, a separate levy on the Indian importer for the 'supply of services' by the shipping line by vivisecting the CIF contract would be in violation of section 8 of the CGST Act.

❖ Notifications 11 and 13 of 2023-IGST – provisions regarding Ocean freight omitted

Physical Copy of Invoice

- ▶ Carrying of physical copy of Invoice is mandatory – Soft copy is not valid
- ▶ J. K. Jain Buildtech India Pvt. Ltd. Vs Assistant Commissioner (Calcutta High Court)
- ▶ However in the case of e-invoice , soft copy is valid . QR code is mandatory

ACTIVITIES - OCTOBER, 2023



Swachh Bharath Abhiyan- Cleanliness drive.
Branch office and surroundings cleaned by members, students and office staff. - 02.10.2023



ICAI Cares - Awareness about CPR - 08.10.2023



ICAI Cares - Health Check-up Camp - 08.10.2023



ICAI Cares - Organ Donation Camp - 08.10.2023



Sports Day - Intra branch Cricket Tournament for the members of the branch at 'Game on' Turf, Nadakkavu Kozhikode. Inauguration - CA. Jomon K. George. - 14.10.2023



Two Day National Seminar on GST
 organized by GST & Indirect Taxes Committee, hosted by Kozhikode Branch of SIRC of ICAI.
 Speakers - CA. Jatin Christopher, CA. Unnikrishnan , Trivandrum, CA. Arun Chhajer, CA. Venugopal Gella,
 Bangalore, CA. Sooraj B. - 20.10.2023 & 21.10.2023



We Care - ICAI's Tribute to senior Members. - 30.10.2023

Members honoured - CA. Abbas Ali C P, CA. Pankajakshan O, CA. Sankaran C., CA. Vijayakrishnan V.



UPCOMING PROGRAMMES NOVEMBER, 2023

One Day Workshop on Standards on Auditing
Organized by Auditing Assurance and Standards board of ICAI

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Topic - Overview of SAs, Audit Planning & Documentation
Speaker - CA. Jomon K George

Topic - Reporting Standards and Case Studies
Speaker - CA. Survajith S Krishnan , Coimbatore

One Day Seminar on Advanced Excel and Tally
Organized by Digital Accounting and Assurance Board of ICAI

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Topic - Audit in and around Tally
Speaker - CA. Uttamchand P. Jain

Topic - Practical training in Pivot Table Creating Dashboards for clients and Creating another way of revenue generation for CA Introduction to clients data analytical work and create MIS for Smart Audit
Speaker - CA. Peter Richard Jose

HOLIDAYS - NOVEMBER, 2023

Date & Day	Particulars
12.11.2023 Sunday	Diwali

Contributions to e-newsletter

Contributions in the form of articles, poems, jokes, travelogues etc. are invited from members for consideration in the monthly e-Newsletter. Interested members may email their contribution to icaikoznewsletter@gmail.com along with name, membership number and mobile number.





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)



GloPAC 24th-26th Nov, 2023
GLOBAL PROFESSIONAL ACCOUNTANTS CONVENTION
Connecting the Globe, Creating Value



Navaratna
9 BRANCHES OF KERALA

Navaratna

CONFERENCE-2023

Season **4**

Joint Programme of All Kerala Branches of SIRC of ICAI

3-4

November
2023

Venue:

Renai Cochin
Palarivattom, Ernakulam

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CPE
CREDIT HOURS
STRUCTURED

Hosted by
Ernakulam Branch of SIRC of ICAI

Fees

Members : Rs. 2500 + 18% GST = Rs. 2950 /
For Non-Members: Rs.3500+ 18% GST = Rs. 4130/-

Limited Seats

Registration will be on
First come-first
serve basis.

Registration at
www.kochiicai.org



Conference Director



CA. Satheesan P.
Regional Council Member,
SIRC of ICAI
Mobile: 94463 60080

Conference Convenor :



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