

GURUGRAM BRANCH OF NIRC

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



e-Newsletter

MAY 2019

VOLUME 1

Chartered Accountant



CA. Arun Aggarwal
(Chairman)

"He who is prepared for the future and he who deals cleverly with any situation that may arise are both happy, but the fatalistic man who wholly depends on luck is ruined."

- Chanakya





My Dear Professional Colleagues,

The month of April has been, as always, both a challenging and rewarding experience in as much as the members in practice would have been engaged in the completion of Bank Audit and the members in industry in the completion of annual accounts of their organizations. I am sure that the seminars which Gurugram Branch organized on Bank Branch Audit and attended by members would have stood in good stead during their performance of audit.

9th Annual General Meeting of Gurugram Branch of NIRC of ICAI: The 9th Annual General Meeting of Gurugram Branch of ICAI is scheduled to be held on 12th July 2019 at 11.00 a.m. in the premises of Branch, 2A (second floor), Pavilion Building, 339/2 (Behind Hotel VITS Mango) Sector-14, Gurugram. The Notice and the Agenda for the Meeting is published in website. Members may please note and attend the meeting.

Career Counselling Programmes: The new academic year is to begin in coming June and students going for the Class 10th and 12th students would be planning for subjects for their career growth. Results of 10th and 12th Examinations have also been released. It is the opportune time for us to disseminate the information about our CA Course amongst the students' fraternity.

For the kind attention of Members, Firms and Students: ICAI is launching its Self Service Portal (SSP), a landmark initiative to make the transactions faster and easier thus resulting in effective and efficient service to the members and students. It has therefore scheduled a one-time migration activity from the old system to new system from 6th May 2019 resulting in the non-availability of the IT system between 6th and 22nd May 2019. While the Regional Offices could not process any form or any other transaction during this period, the membership renewal link will be made available and members will be able to make the fee payments through online as also the facility to register by the new students of Foundation Course and Direct Entry.

In view of total digitalization at ICAI and it moving towards new Digital Platform physical communication (dak) including cheques/demand drafts would not be accepted by the Regional Offices and Branches beyond 6th May 2019. Henceforth from 22nd May 2019, ICAI will accept Online Application forms only through e-services at the link https://www.icai.org/new_post.html?post_id=5509 on the website www.icai.org. Henceforth all the transactions in the new system would be on OTP based transactions, which members may please note and stay connected with ICAI. Members may kindly bear the inconvenience during this interregnum period for a better and best service in the days ahead.



CA. Arun Aggarwal
(Chairman)

Editorial Board

CA. Arun Aggarwal
- Chief Editor

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CA. Nitin Kataria
CA. Sanjeev Aggarwal
CA. Lalit Aggarwal
CA. Nishant Kumar

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- Chairman, NICASA
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- Chairman, Taxation Committee
CA. Nishant Kumar
- Chairman, IT Committee
CA. Nitin Kanwar
Ex - Officio Member

WCOA – 2022

ICAI to Host 21st World Congress of Accountants 2022 in Mumbai!



ICAI President Hands over WCOA Kit to IFAC President

ICAI has won the bid to host the next World Congress of Accountants scheduled to be held on November 18-21, 2022 at Jio World Centre, Mumbai, India.

World Congress of Accountants (WCOA), popularly known as the “Olympics of the Accountancy Profession” is one of the most prestigious global event of Professional accountants under the aegis of the International Federation of Accountants (IFAC), where a conglomeration of 6000 delegates from over 130 member countries of IFAC exchange views with other Accounting and Finance professionals from around the world and engage with visionaries and leaders to bring their own expertise to the fore on a world stage.

The Congress gives participants the opportunity to listen to world-class speakers and leaders of the finance and business community, to exchange views with other accounting and finance professionals from around the world, and to debate current issues and trends in the profession. Congress speakers

include international and national standards setters, accounting organizations, accounting firms, regulators, and commerce groups.

1st World Congress of Accountants was held in 1904 at St. Louis, USA. The past 20 Congress since 1904 has been mainly held in USA and Europe, and two times in Australia Oceania.

It is a proud moment not only for accounting fraternity in India but for the fraternity in South Asia and Middle East, as India is the first country among the South Asia & Middle East to host the World Congress. Hosting WCOA 2022 in India shall help in enhancing the brand value of India as well as ICAI and would signify the importance of developing countries like India who have the potential to shine as a friendly, welcoming world-class location that is open for business.

The Conference would provide an opportunity for professional enrichment in contemporary and emerging areas. The Conference would have an unsurpassed depth and breadth in technical content with a laser sharp focus on the most important topics concerning the profession globally. In November 2022, one would get a chance to get inspired and enlightened by more than 100 eminent luminaries from accounting and business fraternity and network with 6000 of the most motivated accounting and finance professionals globally.

**Join us for
WCOA 2022
in Mumbai**





Common Errors found by FRRB in Implementation of AS 3 Cash Flow Statements

Financial Statements are the paramount source in hands of the stakeholders to understand the financial well-being of an enterprise. The users are highly reliant on the information depicted in the financial statements and, therefore, the preparers ought to ensure that the information presented in the financial statement is correct, complete, relevant and in adherence to the regulatory requirements. Financial Reporting Review Board (hereinafter referred as FRRB or Board) reviews the General Purpose Financial Statements (GPFS) of enterprises with the view to identify the non-compliances with Accounting and Auditing Standards, CARO, Companies Act, and other statutory requirements applicable in preparation and presentation of the financial statements. The non-compliances observed by the Board are compiled from time to time and published under the name of "Study on Compliance with Financial Reporting Requirement." Till date three volumes of the aforesaid publication have been released by the Board. In addition, the Board publishes articles in the 'Journal' of the Institute and also conduct 'webinar' on non compliances with various reporting requirements to disseminate the awareness amongst the members as well as general masses. This article deals with the non-compliances, observed by the Board, with disclosure requirements prescribed under Accounting Standard – 3.

1. Non-Adjustment of Unrealised Foreign Exchange Gain/ Loss Case In the note on Administrative and Other Expenses, there is an item Exchange Fluctuation (net) amounting to Rs. XXX, however, the same has not been adjusted to determine cash

flow from operating activities in Cash Flow Statement. Principle It may be noted that Paragraph 27 of AS 3, Cash Flow Statements, notified under the Companies (Accounting Standard) Rules, 2006 provides that;

"27.Unrealised gains and losses arising from changes in foreign exchange rates are not cash flows. However, the effect of exchange rate changes on cash and cash equivalents held or due in foreign currency is reported in cash flow statement in order to reconcile cash and cash equivalents at the beginning and end of the period. This amount is presented separately from cash flows from operating, investing, and financing activities and includes the differences, if any, had those cash flows been reported at the end of the period exchange rates."

Observation

It was observed from note of Administrative and other expenses that although that exchange fluctuation has been reported at Rs. XXX, however, the same has not been adjusted to determine cash flow from operating activities. It was viewed that the entire amount cannot be considered to comprise of only realised foreign exchange gain/loss unless such information has been provided. Hence, the unrealised foreign exchange loss should have been adjusted to determine cash flow from operating activities as per the requirements of AS 3.

Accordingly, it was viewed that the Cash flow Statement has not been prepared in accordance with AS 3.

2. Interest expense has been reported at net figures in Cash Flow Statement.

Case





In the Cash Flow Statement of a non-financial enterprise, under the heading of financing activities, an item interest (net) amounting to Rs. XXX has been reported.

Principle

It may be noted that Paragraph 30 of AS 3, Cash Flow Statements, notified under the Companies (Accounting Standard) Rules, 2006 provides that;

“30. Cash flows from interest and dividends received and paid should each be disclosed separately. Cash flows arising from interest paid and dividends received in the case of a financial enterprise should be classified as cash flows arising from operating activities. In the case of other enterprises, cash flows arising from interest paid should be classified as cash flows from financing activities while interest and dividends received should be classified as cash flows from investing activities. Dividends paid should be classified as cash flows from financing activities.”

Observation

It was noted that as per aforesaid requirement, in case of non-financial entities, cash flow on account of interest paid is the ‘cash flow arising from financing activities’ and cash flow on account of interest income is ‘cash flow arising from investing activities’. It has been noted that the cash flow arising due to interest expenses has been reported at net figures which indicate that cash flow arising as interest income may have been netted off against the interest expenses. It was viewed that the cash flows from interest income has arisen due to investing activity while the cash flows from interest expense has arisen due to financing activity, hence they cannot be netted off against each other.

Accordingly, it was viewed that the requirement of

Paragraph 30 of AS 3 has not been followed.

3. Incorrect Disclosure of Corporate Dividend Tax in Cash Flow Statement.

Case

Certain companies although are disclosing dividend paid under the heading ‘Cash Flow from Financing Activities’, have disclosed ‘tax on dividend paid (corporate dividend tax)’ under the heading ‘Cash Flow from Operating Activities’. Principle It may be noted that Paragraph 34 & 35 of AS 3, Cash Flow Statements, notified under the Companies (Accounting Standard) Rules, 2006 provides that;

“34. Cash flows arising from taxes on income should be separately disclosed and should be classified as cash flows from operating activities unless they can be specifically identified with financing and investing activities.”

“35. Taxes on income arise on transaction that gives rise to cash flows that are classified operating, investing or financing activities in a cash flow statement. While tax expenses may be readily identifiable with investing or financing activities, the related tax cash flows are often impracticable to identify and may arise in a different period from the cash flows of that underlying transactions. Therefore, taxes paid are usually classified as cash flows from operating activities. However, when it is practicable to identify the tax cash flow with an individual transaction that gives rise to cash flows that are classified as investing or financing activities, the tax cash flow is classified as an investing or financing activity as appropriate. When tax cash flows are allocated over more than one class of activity, the total amount of tax paid is disclosed.”

Observation





It was observed from financial statements of certain companies that although dividend paid has been disclosed under the heading 'Cash Flow from Financing Activities', however, 'tax on dividend paid (corporate dividend tax)' has been disclosed under the heading 'Cash Flow from Operating Activities'. It may be noted that the tax on dividend paid (corporate dividend tax) is related to distribution of profits. The Guidance Note on Accounting for Corporate Dividend Tax also requires the corporate dividend tax to be disclosed along with the dividend paid in the profit and loss account, 'below the line'. Applying the same principle, tax on dividend paid (corporate dividend tax) should be shown along with the dividend paid in the Cash Flow Statement under the 'Cash Flow from Financing Activities'. It is not correct to show this amount as 'Cash Flow from Operating Activities' while dividend paid is disclosed as 'Cash Flow from Financing Activities'. It is not in line with the requirements of AS 3.

4. Exclusion of earmarked funds, unpaid dividends etc. which are not readily available with the enterprise for its use.

Case

In one of the enterprise, the components of Cash and Cash equivalents as reported in the balance sheet includes Cash in Hand, Cash at Bank, Earmarked Balance against LC, Gratuity & Superannuation etc., Unpaid Dividend Account and the total of these components matches with the closing cash & cash equivalents as reported in the cash flow statement.

Principle

It may be noted that paragraph 5.2 of AS 3, Cash Flow Statements, notified under Companies (Accounting Standards) Rules, 2006, provides that:

"5.2 Cash equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subjects to an insignificant risk of changes in values."

Observation

It was observed that the balance of 'Cash and cash equivalents' as reported in the Cash Flow Statement is same as that in the balance sheet i.e. Rs. XXX. Further, it was noted from the components of cash and cash equivalents that it includes balances of unpaid dividend and earmarked balances against LC, Gratuity & Superannuation etc. which are not readily available with the enterprise for its use, thus, the same cannot be included in 'Cash and Cash Equivalents'. Accordingly, it was viewed that the requirement of AS 3 has not been complied with.

5. Wrong classification of increase / decrease in long term loans and advances and the cash flow arising from the receipt and repayment of the same reported on Net basis in the Cash Flow Statement.

Case

In one of the non-financial enterprise, Decrease/ (Increase) in long term loans and advances has been adjusted as working capital changes under the head 'cash flow from operating activity.' Further, the cash flows arising from the same have been shown on net basis in the Cash Flow Statement.

Principle

It may be noted that Paragraph 15 (e) & (f) and paragraph 21 of AS 3, Cash Flow Statements, notified under the Companies (Accounting Standards) Rules, 2006 provide that;

"15. The separate disclosure of cash flows arising from investing activities is important because the cash flows





represent the extent to which expenditures have been made for resources intended to generate future income and cash flows. Examples of cash flows arising from investing activities are:

- (a) ...
- (b)
- (e) cash advances and loans made to third parties (other than advances and loans made by a financial enterprise);
- (f) cash receipts from the repayment of advances and loans made to third parties (other than advances and loans of a financial enterprise);”

“21.An enterprise should report separately major classes of gross cash receipts and gross cash payments arising from investing and financing activities, except to the extent that cash flows described in paragraph 22 and 24 are reported on a net basis.”

“22.Cash flows arising from the following operating, investing or financing activities may be reported on a net basis:

- (a) cash receipts and payments on behalf of customers when the cash flows reflect the activities of the customer rather than those of the enterprise; and
- (b) cash receipts and payments for items in which the turnover is quick, the amounts are large, and the maturities are short.”

24. Cash flows arising from each of the following activities of a financial enterprise may be reported on a net basis:

- (a) cash receipts and payments for the acceptance and repayment of deposits with a fixed maturity date;
- (b) the placement of deposits with and withdrawal of

deposits from other financial enterprises; and

- (c) cash advances and loans made to customers and the repayment of those advances and loans.”

Observation

It was noted from the cash flow statement that Decrease/ (Increase) in long term loans and advances has been adjusted as working capital changes under the head ‘cash flow from operating activity.’ It was viewed that cash flow from operating activities signify cash flows primarily occurring due to principal revenue generating activities of the enterprise. However, for a non-financial enterprise, long term loans and advances are in the nature of investing activity and it cannot be considered as a part of revenue generating activities. Therefore, such cash flows should not be shown under the head ‘cash flow from operating activities’. It is not in line with paragraph 15 of AS 3.

Further, it was also noted that such cash flows have been shown on net basis. It was viewed that separate figures of gross receipts and repayments of long term loans and advances, should have been shown as required under paragraph 21 of AS 3.

Accordingly, it was viewed that the requirements of AS 3 have not been complied with.

Source : ICAI e-journal





ICAI Initiatives in Capital Market Domain: An Overview and Update

Indian financial market is among the oldest in the world and with a faster rate of growth it has entered the league of best markets in emerging economies. To this day, it remains one of the most favourites for investors from across the world, offering plethora of professional opportunities, particularly for Chartered Accountants. Globally, financial markets across the world are getting integrated and complex due to technological advancements of most of the erstwhile closed economies. This process warranted the market professionals to be equipped with the knowledge of the various market processes, and the understanding of broader role of various segments of the markets. The Institute of Chartered Accountants of India (ICAI) has been very much alive to the importance of capital markets, the phenomenon of professional opportunities, the need for equipping Indian CAs with the necessary skillsets to excel in capital markets domain and the necessity to protect investors through knowledge dissemination. Its Committee on Capital Market and Investors' Protection is dedicated to this cause.

The ICAI's Committee on Capital Market and Investors' Protection was constituted by the Council as a Non Standing Committee of the ICAI in the year 1993-94. Further in the year 1998-99 the name of the Committee was changed to "Committee on Financial Market Markets and Investors Protection". Consequently, in the year 2017-18 the erstwhile Committee on Financial Markets and Investors' Protection was merged to the Banking Financial Services and Insurance Committee. The committee was reconstituted as Committee on Capital Market and Investors Protection in the year 2018.

The Committee provides suggestions on various Bills/ Regulations/ Notifications/ circulars and other documents relating to Capital Market for submission to the Government/ Regulator. Besides this the Committee regularly interacts with Reserve Bank of India (RBI) and Indian Banks Association for example,

relating to Depositors, Non-performing Assets Management, Bank operation and supervision, issues relating to securitisation, role played by CAs, Non-Banking Finance Companies – NBFCs (Department of Non-Banking Finance Companies of RBI), Regulatory authority of Cooperative Banks, Strategies / recommendations relating to their investment patterns, Securities and Exchange Board of India e.g., matters relating to Primary and Secondary Markets, Take-Overs, Amalgamation, Mergers, (taxhavens, Participatory Note, hotmoney, corporate governance regulatory compliances etc.), Mutual Funds, Foreign Institutional Investors, Intermediaries, Securities Laws, etc., Forward Markets Commission (FMC) including NCDX and MCX, and Stock Exchanges on the issues relating to Capital Markets and Investors Protection.

The Committee conducts Training Programmes for Members and others on matters relating to Capital and Commodity Markets which are of professional interest for example on Derivatives, Options, Futures, hedging and investment strategies, Seminars, Conferences and Certificate courses relating to Capital Market, Investors Protection and other related laws. It also organises training programmes in association with Stock Exchanges/ Associations/ Trade Bodies/ Regulators.

The ICAI through its Committee on Capital Market & Investors Protection has been organising Investor Awareness Programmes under the aegis of Investor Education and Protection Fund (IEPF) of the Ministry of Corporate Affairs. The Committee has organised 700 Investor Awareness Programmes across India over last year.

Partner in Nation Building

With the aim to emerge as the preferred partner in Nation Building and to spread awareness among public at large about the do's and do not's of investing their money in financial securities and to promote financial literacy, the ICAI through its Committee on Capital Market & Investors Protection has been organising Investor Awareness Programmes under the aegis





of Investor Education and Protection Fund (IEPF) of the Ministry of Corporate Affairs, through various Resource Persons and Programme Organising Units (Regional Councils, Branches, Study Circles, Study Chapters and Study Groups) through its various POU's.

The Committee has organised 700 Investor Awareness Programmes across India under the aegis of IEPF Authority of Ministry of Corporate Affairs Government of India over the last year till date. In line with the thoughts of the Hon'ble President of India, Shri Ram Nath Kovind on the occasion of Platinum Jubilee celebrations of ICAI on 1st July, 2018 wherein he had requested the ICAI to conduct programmes to create financial literacy particularly among the women of our Country, a total of more than 41,000 people were educated including more than 16,000 women over the last year.

Initiatives for Members

Capacity Building

Certificate Course on Forex and Treasury Management: In order to enhance the skills of our members and empower them suitably as a capacity building measure, a Certificate Course for professional development of members in the field of Forex and Treasury Management has been initiated. Certificate course on Forex and Treasury Management was started in the year 2009.

In line with the thoughts of the Hon'ble President of India, Shri Ram Nath Kovind on the occasion of Platinum Jubilee celebrations of ICAI wherein he had requested the ICAI to conduct programmes to create financial literacy particularly among the women of our Country, a total of more than 41,000 people were so educated including more than 16,000 women.

With the latest developments taking place in the Capital, Money, and Foreign Exchange Markets affecting volatility in exchange rates and accentuating liquidity constraints, corporates and banks have started paying closer attention to the treasury and forex management function.

The globalisation of the economy with mobilisation and deployment of funds from/in other countries is also necessitating added attention in the area of treasury and forex management.

Keeping in view of the current scenario, this course covers practical concepts and analyses the international finance environment within which banks, other intermediaries and companies operate and how it affects their operations in treasury. Sound treasury management utilises the right financial products and tools for minimising risk. It also provides an overview of the structure and key functions of the treasury. The emphasis is on developing skill sets which would be required for making sound financial decisions in an international context.

In order to enhance the skills of our members and empower them suitably as a capacity building measure, a Certificate Course for professional development of members in the field of Forex and Treasury Management has been initiated.

One of the key initiatives has been the Certificate Course on Forex and Treasury Management for the Executives (Chartered Accountants) of HPCL (Hindustan Petroleum Corporation Limited).

The Committee has successfully conducted 54 Batches of Forex and Treasury Management course till date.

- The Committee has also organised a long series of National Conferences/ Seminars/ Workshops/ Webcasts/ Residential Refresher Course (RRC) for professional enhancement of members.
- Release of Publications: The second edition of the background material on certificate course on Forex and Treasury Management i.e. "Theory and Practice of Forex and Treasury Management" (Module I, II & III) has been released at ICAI Convocation 2019 in Delhi.



Two Days Tax Conferences



Topic : Two Days Tax Conferences

Audience : Members

Date : 3rd & 4th May 2019

Venue : The Leela Ambience, Gurugram NH 8, Ambience Island, Sector 24, Gurugram.

Certificate Course on ISA



Topic : Certificate Course on ISA

Audience : Members

Date : 4th, 5th, 18th, 19th & 25th May 2019

Venue : Fortune Select Excalibur, Main Sohna Road, Sector - 49, Gurugram.

Visit of Piyush Goyal, Vipul Goel, MLA Umesh Agarwal, Mayor Madhu Azad



Topic : Visit of Sh. Piyush Goyal, Sh. Vipul Goel, MLA Sh. Umesh Agarwal, Mayor Madhu Azad

Audience : Members

Date & Day : 9th May 2019, Thursday

Venue : 2A (second floor), Pavilion Building, 339/2 (Behind Hotel VITS Mango) Sector-14, Gurugram.



CA Students Seminar on "How to Face Examination"



Topic : CA Students Seminar on "How to Face Examination"

Audience : CA Students

Date : 10th May 2019, Friday

Venue : Fortune Select Excalibur, Main Sohna Road, Sector - 49, Gurugram.



ICAI's Interactive Meet with CFOs and CEOs



Topic : ICAI's Interactive Meet with CFOs and CEOs

Audience : Members, CFOs & CEOs

Date : 17th May 2019, Friday

Venue : Hotel Le Meridien, Sec-26, MG road, Gurugram



Residential Refreshers Course on Capital Market & Investors Protection for Chartered Accountants



Topic : Residential Refreshers Course on Capital Market & Investors Protection for Chartered Accountants

Audience : Chartered Accountants and their family members

Date : 18th-21st May, 2019

Venue : Mint Tarika Resort, Chail, HP.



Certificate Course on ISA - Batch 2



Topic : Certificate Course on ISA - Batch 2

Audience : Members

Date & Day : Start from 25th May 2019

Venue : Hotel Ramada Gurgaon Central, Sector 44, Near Huda city Metro Station, Gurugram



Workshop on GST Annual Return and Audit



Topic : Workshop on GST Annual Return and Audit

Audience : Members

Date & Day : 25th, 28th & 30th May 2019

Venue : 2A (second floor), Pavilion Building, 339/2 (Behind Hotel VITS Mango) Sector-14, Gurugram..





Feedback & Suggestions

Gurugram Branch will be happy to receive the feedback from you regarding the seminars/workshops and other activities organized by branch.

You may please send feedback at-

Gurugram Branch of NIRC of ICAI requests the members & students to come forward & share the articles (Professional & other) to be published in the upcoming newsletter. The submissions may be sent to arunaggarwalca@gmail.com with the subject line (Article Newsletter).

Regarding	Email	Subject line
Seminars/Workshops	icaigurgaon@gmail.com	Sub: Seminar_____
Others	icaigurgaon@gmail.com or arunaggarwalca@gmail.com	Feedback_____

Gurugram Branch Managing Committee for the Session 2019-20

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From	To	Particulars
01-05-2019	17-05-2019	MCS Batch No.- 61
02-05-2019	02-05-2019	Live webcast on Graduate Insolvency programme for young members
03-05-2019	04-05-2019	Two Days Tax Conferences
04-05-2019	04-05-2019	Certificate Course on ISA
05-05-2019	05-05-2019	Certificate Course on ISA
10-05-2019	10-05-2019	CA Students Seminar on "How to Face Examination"
11-05-2019	26-05-2019	Advance ITT Batch No.- 43
15-05-2019	15-05-2019	LIVE Webcast on "Capacity building for TDS deductors filing TDS Statement in form 24Q & Recent changes in Part B of Form 16"
15-05-2019	15-05-2019	Live Webcast on GST Annual Return and Audit
16-05-2019	06-06-2019	Advance ITT Batch No.- 42
17-05-2019	17-05-2019	CFO meet
18-05-2019	21-05-2019	Residential Refreshers Course on Capital Market & Investors Protection for Chartered Accountants and their family members
18-05-2019	18-05-2019	Certificate Course on ISA
19-05-2019	19-05-2019	Certificate Course on ISA
20-05-2019	06-06-2019	MCS Batch No.- 63
24-05-2019	24-05-2019	Live Webcast on Commonly Found Non-compliances of AS - 18 (Related Party Disclosures) and AS -2 (Inventories)
25-05-2019	25-05-2019	Certificate Course on ISA
25-05-2019	25-05-2019	Workshop on GST Annual Return and Audit
25-05-2019	25-05-2019	Certificate Course on ISA - Batch 2
26-05-2019	26-05-2019	Certificate Course on ISA - Batch 2
27-05-2019	10-06-2019	Advance ITT Batch No.- 44
27-05-2019	27-05-2019	Live Webcast on Documentation to be maintained for Statutory Audit & Tax Audit
28-05-2019	28-05-2019	Workshop on GST Annual Return and Audit
30-05-2019	30-05-2019	Workshop on GST Annual Return and Audit

