



Pimpri Chinchwad Branch of WIRC of ICAI



The Institute of Chartered Accountants
of India

Set up By an Act of Parliament

E-NEWSLETTER APRIL 2019

MEMBERS

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MANAGING COMMITTEE MEMBERS

2019-20



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Events for the Month of April 2019

Date	Particulars	Speaker	Venue	Cpe Hrs
13.4.2019	<p>Seminar on Latest Changes, Practical Issues & Case Study on GST wrt Builders, Changes in ITR Forms</p> <p>1. Planning, Precautions & impact of Latest Amendments under GST wrt Real Estate.</p> <p>2. Planning, Precaution & impact of Latest Amendments under GST wrt Real Estate.</p> <p>3. Major Changes in Income Tax Return (ITR) Forms applicable For AY 2019-20.</p> <p>4. Group Discussion on Case Studies on GST for Real Estate industry.</p>	<p>1. CA. Manish Gadia, Mumbai</p> <p>2. CA. Manish Gadia, Mumbai</p> <p>3. CA. Yash Nagar, Aurangabad</p> <p>4. CA. Ravi Somani, Pune & Other Panelist</p>	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	6
20.4.19	<p>Certificate Course on Forensic Audit & Fraud Detection Organized by Digital Accounting and Assurance Board, ICAI Hosted By Pimpri Chinchwad Branch of WIRC of ICAI</p> <p>1. Financial fraud, interviewing and field investigations</p> <p>2. Digital Forensics, Statutes and laws</p> <p>3. Course on excel</p>	<p>1. CA. Rachana Ranade</p> <p>2. Mr. Sachin Dedhia</p> <p>3. CA. Satyaprakash Jaiswal</p> <p>4. CA. Uday Kulkarni</p>	Hotel Grand Exotica Chinchwad	15



Date	Particulars	Speaker	Venue	Cpe Hrs
	4. Introduction to Cyber Crime International Guidance to Cyber Forensics Laws			
30.4.2019	Refresher Course on GST-"Dnyan Satra" from GST Audit Perspective (2017-18) Provisions and Issues - Levy, Supply , Schedule I, II & III	CA. Pritam Mahure, Pune	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	2
27.4.2019	Voting Awareness meeting with Election Nodal Officer & Asstt.Commissioner PCMC	Election Nodal Officer & Asstt. Commissioner PCMC	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	NA



Events for the Month of May 2019

Date	Particulars	Speaker	Venue	CPE Hrs
1.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Input Tax Credit (ITC), ISD, Credit Reversal and relevant rules	CA. Sandeep Sachdeva	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	2
2.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Place of Supply of Goods & Service (Domestic and Cross Border)	CA. Vivek Baj	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	2
3.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Reverse Charge, Key Exemptions & Abatements	CA. Ravi Kumar Somani, Pune	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	2
4.5.2019	Seminar on " Key issues in Sec.68,69 & Tax Computation of Companies" 1. Issues in Section 68 & 69 2. Key issues in Tax Computation of Companies	1. CA. Kishor Phadke, Pune 2. CA. Chetan Daga, Pune	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	3
6.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Movement of Goods, Job Work, E Way Bill under GST	CA. Swapnil Munot, Pune	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	2
7.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Composition Schemes and Valuation under GST with rules	CA. Nikhil Inani, Pune	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	2
8.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Exports, Zero Rated Supply, Deemed Exports and Refunds	CMA Ashok Nawal	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	2
9.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Annual Return Form - 9	CA. Swapnil Munot, Pune	ICAI Bhawan Pimpri-Chinchwad Branch of WIRC of ICAI	2
10.5.2019	Refresher Course on GST- "Dnyan Satra" from GST	CA. Vishal Poddar, Nashik	ICAI Bhawan Pimpri-Chinchwad Branch of	2



	Audit Perspective (2017-18) E Commerce , Software and TDS Provision		WIRC of ICAI	
13.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Real Estate	CA. Pritam Mahure, Pune	ICAI Bhawan Pimpri- Chinchwad Branch of WIRC of ICAI	2
14.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Hospitality, Event Management, Tours & Travels	CA. Manish Gadia, Mumbai RCM.	ICAI Bhawan Pimpri- Chinchwad Branch of WIRC of ICAI	2
15.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Transport and Logistic Industry	CA. Ravi Kumar Somani, Pune	ICAI Bhawan Pimpri- Chinchwad Branch of WIRC of ICAI	2
16.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Manufacturing & Trading	CA. Rajesh Agarwal, Pune	ICAI Bhawan Pimpri- Chinchwad Branch of WIRC of ICAI	2
17.5.2019	Refresher Course on GST- "Dnyan Satra" from GST Audit Perspective (2017-18) Hospitals, Charitable Organisations,Societies & Educational Institutions.	CA. Yashwant Kasar, Pune Treasurer WIRC	ICAI Bhawan Pimpri- Chinchwad Branch of WIRC of ICAI	2
20.5.2019 - 21.5.2019	Residential Refresher Course At Mahabaleshwar 1. Concept & Issues Related To Levy ,Supply Including Critical Advance Rulings 2. GST Annual Return 3. GST Audit 4. ESOPS 5. GST on real estate 6. Panel discussion- challenges in GST & latest updates	1. CA Pritam Ambadas Mahure 2. CA Swapnil Munot 3. CA Pralhad Jagadish Mandhana 4. CA Sachin Maniyar 5. CA Yashwan Kasar Treasurer WIRC 6 CA Parag Paranjpe	Bharat Hotel, Mahabaleshwar	10
25.5.2019	Seminar on Practical understanding on Annual Returns under GST & GST Audit I. Practical understanding on Annual Returns under GST	I. CA. Ravi Somani, Pune.	ICAI Bhawan Pimpri- Chinchwad Branch of WIRC of ICAI	6



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| 2. Practical understanding on GST Audit and Certification | 2. CA. Archana Jain, Delhi. |
| 3. Discussion on various issues and challenges in filing of GST Annual Returns, Audit Report and Certification. | 3. CA. Manoj Malpani, Pune |
| 4. Mechanism of filing statutory forms, Documentation, MRL and Best practices. | 4. CA. Archana Jain, Delhi. |
| 5. Panel Discussion | 5. CA. Ravi Somani, Pune |
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Articles

Analysis of Changes made in Annual Returns and Audit Certification under GST

INTRODUCTION:

Annual return in form GSTR-9 and reconciliation statement in form GSTR-9C with audit report was notified by the government vide notification dated 04th September 2018 and 13th September 2018 respectively. After receiving lot of representations and inputs from trade and industry, Government has made some changes in both GSTR-9 and GSTR-9C forms via Notification No. 74/2018 – C.T dated 31.12.2018. One of the important change that has been brought through the revised format of GSTR 9 is that, it now allows the assessee's to declare and pay the additional tax liability through GSTR 9 and make the payment in this regard through Form DRC 03.

Combined reading of various instructions laid out in the amendments bring out the fact that direct filing of the Form GSTR 9 is not allowed and instead one has to first file all the monthly returns i.e. GSTR 1 & GSTR 3B and the declare the details of the transactions and tax liability therein in the monthly returns so filed. In other words, one cannot file Form GSTR 9 for FY 2017 18 unless all the monthly returns for the said tax period is already filed.

Here, based on this instruction there is a view being taken that since one has to file all the monthly returns prior to filing of the Annual Return thereby the details to be submitted in the annual returns is expected to be merely a summary of the monthly returns so filed and an assessee cannot make an addition of the tax liability or ITC in the annual returns.

This view is also given strength from the fact that the heading and the relevant instruction for filling the details in Part II has not been given consequential amendment and they still state that only the details of the outward supplies etc. made during the financial year is to be submitted. Further the instructions for Part V also state that the said details to be submitted for the period April 2018 to September 2018. Also, the relevant instructions as given for filling of the various fields continue to state that the same must be filled based on the information as submitted in GSTR 1 and GSTR 3B. Further, based on the intent of the Government to keep the exercise of forms filing simple especially for small taxpayers.

However, authors are of the view that same may not be the intent of the lawmakers and the information to be submitted in the Annual Returns in Form GSTR 9/ 9A must be based on the actual supplies made during the financial year and accordingly one would have the option to make an addition to the tax liability if not considered earlier in the monthly returns filed and disclose the same for which payment can be made through Form DRC 03. This view is based on the following important considerations:

- Instruction No. 3 to Form GSTR 9 categorically states that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.
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- The titles to the form has been made with specific changes in so much so that the term 'declared' as used earlier has been replaced with the term 'made'. The implication of which is to make a disclosure of all the transactions of supplies made during the financial year and not merely the ones that has been declared earlier in the monthly returns.
- The interpretation as to the intent of the lawmakers cannot be merely because of the reason that the consequential amendments have not been made in the form and there is no mechanism being provided in the form to fill such details.
- This view is also in line with the mechanism in which the annual return is being filed presently under various VAT laws. For instance, in the state of Maharashtra all the amendments are allowed in the annual return, which once filed is considered as final self assessed liability as declared by the assessee.
- Merely treating Annual Returns as GIGO being only a summary of the monthly returns does not serve the actual purpose of its introduction as the same information is already available with the tax authorities based on the monthly returns so filed.

Therefore, based on the above, we are of the view that an assessee can declare in the Annual Returns the details of the additional tax liability which has not been earlier declared and any additional tax liability arising therefrom can be paid through Form DRC 03. However, it must be noted that although the due date for availing the Input Tax Credit for FY 2017-18 is extended upto 31st March 2019 but it must be noted that same is not allowed to be directly availed in the Annual Returns and it must be availed based on the monthly return to be filed in GSTR 3B.

We shall now understand the details of various changes that have been brought in the Form GSTR 9 i.e. Annual Returns and impact of the same as discussed hereunder:

A. Mandatory filing of GSTR-1 and GSTR-3B

In instruction no.2 of GSTR-9, a condition has been added that It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 2017-18 before filing this return. Even though this condition was understood by the registered persons as implied, the government has provided explicit instruction in this regard in order to avoid conflict/ confusion among the registered persons in later stages.

B. Declaration of additional liability

Status prior to Notification No.74/2018 – C.T dt 31.12.2018	Amendment made through notification 74/2018	Impact of amendment
The main requirement of trade and industry in GSTR-9 was to allow them to disclose and discharge the additional liability of GST which was not done disclosed in GST returns till September 2018 (for F.Y 2017-18).	Insertion of instruction no.3 as follows:- <i>“It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However tax payers can’t claim ITC unclaimed during F.Y 2017-18 through this return.”</i>	Earlier, it was stated that the assessee is merely required to declare the details of the transactions as which is earlier declared in the GSTR 1 and GSTR 3B returns. However, the same is now changed with so much so that the registered person is now allowed to declare the details of the additional tax liability pertaining to F.Y 2017-18 and accordingly additional tax liability can be discharged.



C. Modification of Part II - Table name.

Status prior to Notification no.74/2018 – C.T dt 31.12.2018	Amendment made through notification 74/2018	Impact of amendment
<p>Heading of Table 4: “Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year.”</p> <p>Heading of Table 5: “Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year.”</p>	<p>Heading of Table 4: “Details of advances, inward and outward supplies made during the financial year on which tax is payable.”</p> <p>Heading of Table 5: “Details of Outward supplies made during the financial year on which tax is not payable.”</p>	Through this amendment the instruction added as mentioned in previous point (i.e. declaring liability as per GSTR 1 & GSTR 3B) is amended so much so that the term ‘declared’ as used earlier has been replaced with the term ‘made’. The implication of which is to make a disclosure of all the transactions of supplies made during the financial year and not merely the ones that has been declared earlier in the monthly returns.

D. Modification of Part III - Table Name

Status prior to Notification no.74/2018 – C.T dt 31.12.2018	Amendment made through notification 74/2018	Impact of amendment
<p>Heading of Table 6: “Details of ITC availed as declared in returns filed during the financial year.”</p>	<p>Heading of Table 6: “Details of ITC availed during the financial year.”</p> <p>Part of Instruction no.3: “However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.”</p>	By reading the amendment, apparently one could assume that ITC has to be entered in this table as per books. However, instruction No.3 added to GSTR-9 clearly states that unclaimed ITC of F.Y 17-18 cannot be claimed through GSTR-9. Therefore, it must be noted that ITC details to be entered in Table 6 have to be as per GSTR-3B of F.Y 17-18.

E. Clarification to enter data in Table 7E (i.e. Ineligible ITC u/s 17(5))

If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in Table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.

It is clear from the above that Table 7E of GSTR-9 has to be entered only if the said ITC has been included in Table 4A (i.e. ITC is initially declared on Gross basis) of GSTR-3B and then ineligible ITC is separately disclosed in Table 4D of GSTR-3B. However, if initially such ITC was not included in Table 4A on gross basis and only the ITC availed net of ineligible credits was disclosed in Table 4D (Ineligible ITC) of GSTR-3B then there is no requirement to enter such data in Table 7E of GSTR-9.



F. Clarification for allowing Negative Value in Table 8D

There may be circumstances where the ITC availed in Form GSTR-3B was greater than the credit available in Form GSTR-2A. In such cases, the value in row 8D shall be negative.

The above instruction provides clarity that the ITC availed in returns can be more than the ITC reflecting in GSTR-2A of the registered person. However, the registered person has to ensure that all other conditions to avail the ITC have been satisfied.

G. Clarification of ITC reversed in F.Y 17-18 and re-claimed in F.Y 18-19

It has been clarified that ITC reversed as per second proviso to Section 16(2) of CGST Act, 2017 i.e. non-payment of consideration to supplier within 180 days from the date of issuance of invoice which is been re-claimed in F.Y 2018-19 after paying the consideration to supplier such ITC availment will be declared and disclosed in GSTR-9 of F.Y 2018-19.

H. Modification to Table 18 of GSTR-9

Status prior to Notification no.74/2018 – C.T dt 31.12.2018	Amendment made through notification 74/2018	Impact of amendment
Table 18 of GSTR-9 has to be filled with HSN wise summary of Inward Supplies received during the F.Y	Addition to the instruction of Table 18: <i>“It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.”</i>	Through this notification the requirement of HSN wise inward supplies has been restricted only to those inward supply which has a value proportion of 10% or more to the value of total inward supplies. If the proportion is less than 10% then such details are not required to be entered in Table 18 of GSTR-9. This provides good relief to many tax payers.

I. Method for making payment for additional liability disclosed

Status prior to Notification No.74/2018 – C.T dt 31.12.2018	Amendment made through notification 74/2018	Impact of amendment
There was no option to disclose the liability in addition to disclosed in returns, so there was no question for making payment other than for late fee payment for filing GSTR-9 after due date.	Instruction no.9 has been added which is as follows:- Towards the end of the return, taxpayers shall be given an option to pay any additional Liability declared in this form, through FORM DRC-03. Taxpayers shall select “Annual Return” in the drop down provided in FORM DRC-03. It may be noted that such liability	By way of providing this instruction Government has clearly stated its intention that any additional liability which is been discharged through GSTR-9 shall be paid through only electronic cash ledger



	can be paid through electronic cash ledger only.	even though such registered person has sufficient balance electronic credit ledger.
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Various changes made in Form GSTR 9C i.e. the reconciliation statement to be filed by the auditor are as discussed hereunder:

Modifications in GSTR-9C

A. Mandatory filing of GSTR-1 and GSTR-3B

In instruction no.2 of GSTR-9C a condition has been added stating that It is mandatory to file all your FORM GSTR-1, FORM GSTR-3B and FORM GSTR - 9 for the FY 2017-18 before filing this return. Even though this condition was understood by the registered persons as implied, the Government has provided explicit instruction in this regard in order to avoid conflict/ confusion among the registered persons in later stages.

B. Modification of Symbols in Table 5E and Table 5J

Status prior to Notification no.74/2018 – C.T dt 31.12.2018	E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	
Amendment made through notification 74/2018	E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
Impact of amendment	i. Through this amendment, the government has done away the confusion which was there in Table 5E which had (+) symbol. ii. The credit note amount entered in Table 5E would be reduced from the turnover as per Audited Financial Statement as the symbol has been changed from (+) to (-).			

C. Modification in instruction to Table 7F

Status prior to Notification no.74/2018 – C.T dt 31.12.2018	Amendment made through notification 74/2018	Impact of amendment
<i>Taxable turnover as declared in Table 4N of the Annual Return (GSTR9) shall be declared here.</i>	<i>Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.</i>	Through this amendment, Government has resolved the differences arising due to inward supplies liable to reverse charge, additions & amendments made in GSTR-9 pertaining to transactions disclosed in the returns of April 2018 to September 2018 in the Table 7F which was there before the said amendment in the



form.

D. Method for making payment on Auditor's recommended liability

Status prior to Notification no.74/2018 – C.T dt 31.12.2018	Amendment made through notification 74/2018	Impact of amendment
There was no specific procedure mentioned to make the payment for Auditor's recommended liability.	Instruction no.9 provides as follows: <i>Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select "Reconciliation Statement" in the drop down provided in FORM DRC-03. It may be noted that such liability shall be paid through electronic cash ledger only.</i>	It is clear from this instruction that the auditor's recommended liability cannot be paid through credit ledger and the same shall be paid only through Cash ledger.

E. Verification by Registered Person

Status prior to Notification no.74/2018 – C.T dt 31.12.2018	Amendment made through notification 74/2018	Impact of amendment
There was no such verification required from the registered person.	Below to the declaration provided by the Auditor for the reconciliation statement a new declaration which is to be signed by the registered person has been inserted which is extracted below:- <i>"I hereby solemnly affirm and declare that I am uploading the reconciliation statement in FORM GSTR-9C prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc."</i>	Through insertion of this declaration from the part of the registered, Government has clarified that the GSTR-9C will be signed in hard copy and the same may be scanned & uploaded by the registered person through his account in GSTN portal.

CONCLUSION:

From the modifications made in Forms GSTR-9 & 9C through notification no.74/2018 C.T dated 31.12.2018, it is clear that the government heeds to the request of the registered persons but partially. There are still few ambiguities still unaddressed. For instance, clarity as to the information required in the form i.e. whether any additional liability not declared in Form GSTR 1 or GSTR 3B earlier can also be reported in Form GSTR 9. Further, in case the details of all the



supplies made for the FY 2017 18 are to be reported in the Annual return then various consequential amendments are required to be made in the forms to enable the same. For instance, presently Part II and Part V together only requires the information to be filled from July 17 to Sept 18, therefore a doubt arises on what if a particular information is declared after Sept 2018, whether the same can also be declared in the annual returns, if yes in which part of the table. Author is of the view that details in respect of FY 2017-18 needs to be disclosed in Part II and for rest of the period, the disclosure needs to be made in Part V of the Annual returns. Further, the intention of revising the form Annual Returns is to allow updation of the same in line with the Books of accounts taking into account the correctness, completeness and timeliness of the payment of taxes apart from other procedural compliances. However, if the open issues are not timely clarified by the Government, then it may lead to divergent practices being followed by the businesses. Therefore, we expect that the Government soon come up with the second batch of amendments in the forms and also provide a detailed clarification so that there does not exists any ambiguity among the industry, trade and professionals and the entire exercise of submission of Annual Returns and GST Audit can be completed in a smooth manner after all GST is a **G**ood and **S**imple **T**ax.

- **CA Ravi Kumar Somani**

(Author is a Partner in Hiregange & Associates. For any Feedback or queries, you can reach at ravikumar@hiregange.com)



Events Snapshot

Seminar on Latest Changes, Practical Issues & Case Study on GST wrt Builders, Changes in ITR Forms on Saturday 13.4.2019



Felicitation of CA. Dr. S B. Zaware sir receiving floral welcome from CA. Santosh Sancheti Chairman, CA. Pankaj Patni Secretary.

For being awarded the Doctorate(P.H.D) by Savtribai Pune University on the thesis of "Emergence of Standardization of Accounting Practices in agricultural Seeker in India "



Mr. R B Pawar Senior Deputy Commissioner GST receiving floral welcome from CA. Santosh Sancheti Chairman



Seminar on Latest Changes, Practical Issues & Case Study on GST wrt Builders, Changes in ITR Forms on Saturday 13.4.2019



Speaker : CA. Manish Gadia



CA. Yash Nagar



Group Discussion on Case Studies on GST for Real Estate industry.
Panelist CA. Yogesh Ingale, CA. Bhushan Bhutada, CA. Ravi Kumar Somani, Ca. Nikhil Inani, Ca. Vaishali Kharde



Refresher Course on GST-"Dnyan Satra" from GST Audit Perspective (2017-18) on 30.4.2019



CA Pritam Mahure addressing members



Voting Awareness Meet on 27.4.2019

From L to R:- CA. Kuntal Shingi, CA. Pankaj Surana, CA. Santosh Sancheti Chairman, Mr. Sandip Khot, Electoral Registration Officer & Asstt. Commissioner, Mr. Prafulla Puranik Sweep Coordinator, Mr. Ramesh Bhosale Nodal Officer & Sweep Secretary, CA. Pankaj Patni Secretary, CA. Dr. Ashokkumar Pagariya, CA. Simran Lilwani Vice Chairperson.



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