

THE

BHUBANESWAR BRANCH OF
EASTERN INDIA REGIONAL COUNCIL OF

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

e-newsletter/04/2013-14

NEWSLETTER

JUNE 2013



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Editorial

EDITORIAL BOARD



Dear Members,
Warm greetings!

It looks like yesterday, when we assumed office, and here we are on the verge of completing a quarter! The upcoming All India CA Conference in Bhubaneswar-proverbial annual Kumbha Mela of our fraternity- is staring us in the face. We've already started the preparations in right earnest. Eminent national level speakers have been contacted and most of the resource persons have confirmed. Our predecessors have set high standards in organizing the national conferences. While trying to at least meet those we would try to go beyond and set new ones! For, isn't it said; "records are meant to be broken!" . . . but before that the CA day!

Well, what's new about this? Don't we celebrate CA day every year?? Yes, we do; however, this year it has assumed increased significance. Now that I am already on the topic it merits some detailing and let's start with its genesis.

Since the day we assumed office, the newer members- the first timers in this MC- have pitched in for celebrating CA day in a memorable fashion. As ours is a democratic set-up and we do most things on consensus, the private discussions guided the MC to place this as a full agenda item in one of its MC meetings. Ideas ran riot in this MC! We brainstormed from doing aesthetic lighting of our entire building to doing holistic charity and inviting celebrities to add different flavors. As it happens in our usual deliberations; some ideas were instant hits while some others were not accepted in all quarters. We also had to look in to our pocket. Finally we agreed upon a series of programs and events that we would do on this eventful day. As the D' day- or should I say C' Day!- approaches, I and the office bearers in my MC have scarcely have any leisure. We've been running from CCIT to MPs and then attending to the last logistical details to ensure that we pull this off successfully. "The proof of the pudding is in eating"; so, the result of it all would be known on 1 July 2013. We keep our fingers crossed! Hope you'd be there and together we'd make it memorable.

As for silent details: the flag Hoisting is at 9 AM, Blood Donation program will follow flag hoisting; Plantation of trees and Food distribution to Orphanage will be done during the day. In the evening – at 6 PM- we've organized a panel discussion on "The role of CAs towards the society", where CCIT – Sri S S Srivastava - would be the guest of honor. Then we'd felicitate eight senior CAs. After that there would be a Cultural program and that would be followed by a get-together and dinner.

As i beg your leave, once again I appeal to each one of our members to set aside a couple of hours for the institute and take part in the CA day celebrations and make it memorable.

CA. Ramesh Chandra Pradhan
Chairman

*Editor-in-Chief***CA. Ramesh Chandra Pradhan***Editor :***CA Siddharth Ranjan***Members :***CA Partha Sarathi Mishra****CA Vijaya Batth****CA Amit Kumar Agarwalla****CONTENTS**

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*Published by***Ramesh Chandra Pradhan**

Chairman

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Whether Rule 46A is attracted to additional evidence received by CIT (Appeals) in pursuance to enquiry made by him u/s 250(4)?

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Additional evidence:

Quite often, appellants furnish additional information / documents before CIT(Appeals) in support of their grounds of appeal. In some cases, such information / documents are furnished suo motu by the appellants and in other cases in response to enquiry made by CIT(Appeals) u/s 250(4) of the Income-tax Act'1961. It is often a bone of contention as to whether CIT(Appeals) has to grant opportunity to assessing officer (AO) under Rule 46A of the Income Tax Rules, 1962 to controvert the evidence submitted by the appellants in pursuance to the enquiry made u/s 250(4). Besides, dispute also arises as to whether certain documents / information submitted before CIT(Appeals) are to be treated at all as additional evidence under Rule 46A. Hence, in this article an endeavour has been made so as to throw some light on these disputed issues.

Rule 46A:

Up to 31.03.1973 there was no restriction on the appellants to furnish additional evidence before 1st appellate authority. Hence, some fetters were imposed vide Finance Act' 1972 on the rights of the appellants to produce additional evidence by insertion of clause (mm) of sub-section (2) of section 295 permitting CBDT to make rules for specifying “the circumstances in which, the conditions subject to which and the manner in which the Commissioner (Appeals) may permit an appellant to produce evidence which he did not produce or which he was not allowed to produce before the assessing officer.”

In pursuance to the powers conferred by section 295(2)(mm), Rule 46A was inserted with effect from 01.04.1973 and for the sake of convenience, Rule 46A is reproduced here under:

46A.(1)The appellant shall not be entitled to produce before the Deputy Commissioner (Appeals) or, as the case may be, the Commissioner (Appeals), any evidence, whether oral or documentary, other than the evidence produced by him during the course of proceedings before the Assessing Officer, except in the following circumstances, namely :—

- a. where the Assessing Officer has refused to admit evidence which ought to have been admitted ; or
 - b. where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the Assessing Officer ; or
 - c. where the appellant was prevented by sufficient cause from producing before the Assessing Officer any evidence which is relevant to any ground of appeal ; or
 - d. where the Assessing Officer has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.
- (2) No evidence shall be admitted under sub-rule (1) unless the Deputy Commissioner (Appeals) or, as the case may be, the Commissioner (Appeals) records in writing the reasons for its admission.
- (3) The Deputy Commissioner (Appeals) or, as the case may be, the Commissioner (Appeals) shall not take into account any evidence produced under sub-rule (1) unless the Assessing Officer has been allowed a reasonable opportunity—
- (a) to examine the evidence or document or to cross-examine the witness produced by the appellant, or
 - (b) to produce any evidence or document or any witness in rebuttal of the additional evidence produced by the appellant.
- (4) Nothing contained in this rule shall affect the power of the Deputy Commissioner (Appeals) or, as the case may be, the Commissioner (Appeals) to direct the production of any document, or the examination of any witness, to enable him to dispose of the appeal, or for any other substantial cause including the enhancement of the assessment or penalty (whether on his own



motion or on the request of the Assessing Officer) under clause (a) of sub-section (1) of section 251 or the imposition of penalty under section 271.

From the reading of Rule 46A, it is quite evident that:

- i. Sub-rule (1) permits the appellants to produce additional evidences only under the circumstances as enumerated under clause (a) to (d). Hence, if the facts of the case do not fall under any of the circumstances as covered under clause (a) to (d), then the assessee is precluded from submitting additional information before CIT(Appeals).
- ii. Sub-rule (2) provides that before admitting any evidence which is produced by the appellant under Sub-rule (1), the 1st appellate authority shall record in writing the reasons for admission of additional evidence.
- iii. Sub-rule (3) provides that the additional evidence produced under sub-rule (1) shall not be taken into account unless the Assessing Officer has been allowed a reasonable opportunity to examine the evidence or to cross-examine the witness produced by the appellant or to produce any evidence or document or any witness in rebuttal of the additional evidence produced by the appellant.

From the above, it is very much apparent that:

- i. The provisions of sub-rule (2) and (3) come into operation only when additional evidence is sought to be submitted by the appellant under sub-rule (1).
- ii. Applicability of the provisions sub-rule (1) to (3) of Rule 46A does not arise at all if additional evidence was not produced by the assessee before the 1st appellate authority.
- iii. If the CIT(Appeals) has accepted any additional evidence violating the provisions of sub-rule (1) to (3), then his order, even if it is favourable to the assessee, is liable to be quashed on further appeal by the Revenue.

Sometimes, appellants even take the stand that information / documents submitted by them before 1st appellate authority are not additional evidence and hence for accepting the same the 1st appellate authority need not comply with the provisions sub-rule (1) to (3) of Rule 46A. This stand of the appellants is well supported by the following judgments of various High Courts:

- a. In the case of *CIT v. K.K.S.K. Leather Processor (P.) Ltd [2008] 169 TAXMAN 251 (MAD.)* it has been held by Hon'ble Madras High Court that verification of the regular accounts could not be considered as additional evidence and hence opportunity u/r 40A(3) need not be given in such a case.
- b. In the case of *CIT v. Poddar Swadesh Udyog (P.) Ltd [2008] 168 TAXMAN 182 (GAU.)*, Hon'ble Gauhati High Court has held that the Commissioner of Income-tax (Appeals) as well as the learned Tribunal do not appear to have committed any error in law in relying upon the documents filed subsequently at the appellate stage, which are in continuation of the books of account and other documents filed before the Assessing Officer.
- c. In the case of *CIT v. Volimohemed Ahmedbhai [1982] 8 Taxman 93 (Guj.)*, it has been held by Hon'ble High Court of Gujarat that when the AAC he had not relied on the additional evidence to reach the conclusion that the addition made by the ITO was not justified, no grievance can be made out in respect of non-compliance of provisions of Rule 46A

Section 250(4):

Now coming to sub-section (4) of section 250, it may be mentioned that the 1st appellate authority may, before disposing of any appeal **make such further enquiry** as he thinks fit, or may direct the AO to make further enquiry and report the result of the same to him. Hence, the question arises as to whether CIT (Appeals) has to provide opportunity to AO under sub-rule (3) of Rule 46A to controvert the evidence collected by him in response to enquiry made u/s 250(4). It is pertinent to mention here that sub-rule (4) of Rule 46A clearly says that nothing contained in Rule 46A shall affect the power of the Commissioner (Appeals) to direct the production of any document, or the examination of any witness, to enable him to dispose of the appeal, or for any other substantial cause. Thus, the legislature has consciously incorporated sub-rule (4) in Rule 46A otherwise



the provision of section 250(4) would have been rendered otiose. Let us at this stage discuss some of the case laws on this issue.

In the case of **CIT v. Manish Build Well (P.) Ltd.** [2011] 16 taxmann.com 27 (DELHI), Hon'ble Delhi High Court has held as under:

“A distinction should be recognized and maintained between a case where the assessee invokes Rule 46A to adduce additional evidence before the CIT (A) and a case where the CIT (A), without being prompted by the assessee, while dealing with the appeal, considers it fit to cause or make a further enquiry by virtue of the powers vested in him under sub-Section (4) of Section 250. It is only when he exercises his statutory suo moto power under the above sub-section that the requirements of Rule 46A need not be followed. On the other hand, whenever the assessee who is in appeal before him invokes Rule 46A, it is incumbent upon the CIT (A) to comply with the requirements of the Rule strictly.”

In the case of **CIT v. Dev Musco Lighting (P.) Ltd** [2009] 316 ITR 209 (DELHI) the assessee, on being directed by the Commissioner (Appeals) produced a certificate from Musco to the effect that the only remuneration that it was entitled to was a sum of Rs. 8 lakhs. The grievance of the Revenue is that in terms of rule 46A of the Income-tax Rules, 1962, the Commissioner (Appeals) could not have taken the additional evidence into account and if it was necessary to take additional evidence into account, an opportunity should be given to the Assessing Officer to deal with the additional evidence. It was held by Hon'ble Delhi High Court that the certificate cannot be treated as additional evidence as it was produced by assessee on the direction of CIT (A) and hence, no opportunity was required to be given to Assessing Officer to deal with such evidence.

In the case of **CIT v. Sanu Family Trust** [2012] 19 taxmann.com 105 (Kar.) it was held by Hon'ble Karnataka High Court that a copy of the letter along with which extract of the accounts and receipts which were produced would clearly show that the said information was being furnished in view of the direction of the first appellate authority that the assessee should produce the said documents for effective decision of the appeal and the conditions specified under Rule 46A(1) to (3) of the Rules is not applicable to sub-rule (4) which would clearly says that the said provision permitting additional evidence to be adduced in Appellate Court would not be subjected to the power of the Appellate Authority to direct the parties to produce any documents which in the opinion of the authority is necessary for the effective decision of the case.

Thus, from the conjoint reading of the section 250(4) and Rule 46(4) as well as from the aforesaid case laws it is very much evident that opportunity need not be given to the AO under sub-rule (3) of Rule 46A in respect of statements / information furnished before 1st appellate authority in response to enquiry made by him.

Conclusion:

It is therefore suggested that if the appellant wants to submit any additional information before CIT(Appeals) then he has to ensure that he complies with the provisions of sub-rule (1) of Rule 46A. If CIT(Appeals) wants to accept the additional evidence submitted by the appellant then he has to ensure that sub-rule (1) to (3) of Rule 46A are complied with. Similarly, if CIT(Appeals) utilizes any information collected by him in pursuance of his power to make enquiry u/s 250(4) then he has to mention the said fact in his order sheet or in his order and in that case he need not give any opportunity to AO to controvert the evidence. If any order passed by CIT(A) relying on some additional evidence submitted / collected without complying the aforesaid formalities then that order is most likely to be quashed by ITAT on further appeal by the Revenue.



Life, Rama, Hanuman, Ramayana



25 lessons from Ramayan

1. **Power of Bad Association:** It was a known fact in Ayodhya that Kaikeyi loved Lord Rama more than his own son Bharath, then how could she become so evil. It is by her bad association with Mantara.
2. **Attachment to service & not to the position:** Lord Ram was willing to become the king as a service to Maharaj Dasarath and He was also willing to go to the forest as a service to His father.
3. **Mission of Life should be to vanquish the demoniac tendencies in our heart:** Lord Ram's purpose to kill the demons was fulfilled by His banishment to the forest.
4. **Even extreme reversals if taken in the proper spirit will help us fulfil our mission in life:** For example, Law of gravity is only in effect in the Earth's sphere and not beyond. So also Laws of material nature act only in material consciousness not in spiritual consciousness.
5. **Ram or Aaram, A test for every seeker:** Citizens of Ayodhya wanted to go with Lord Ram to forest and leave behind all the comforts (Aaram) of the City Ayodhya.
6. **Alertness in Spiritual Life:** Lord Ram leaves Ayodhyavasis when they were asleep. If one is inattentive or lazy, one will loose taste in Bhakti.
7. **(Sometimes) Sainly persons might cause pain to others not to hurt them but benefit them:** Bharat disowns Kaikeyi, or Prahlad disregards Hiranyakashipu, a Doctor may cause pain (operation) to patient to cure him.
8. **Goal is to please the Lord:** For Bharat, he wanted to stay in the forest which was easier than to return and rule the Kingdom but he did it to please Lord Ram.
9. **Lord is the Proprietor:** Bhoktaram Yajna tapasam (Bhagavad Gita 5.29). Bharat was ruling the kingdom on Lord Ram's behalf by keeping the Paduka's on the Throne. We are only caretakers, He is the real proprietor, He can give and take away. The Caretaker acts according to the will of the owner.
10. **Anybody can make a show of greatness:** The reversals test us who we are. When Lakshmana cuts Surpanaka's nose, gone was the charming form, gone was the facade and then the real ugly form manifested. One's greatness is tested by one's ability to tolerate provoking situations.
11. **Bhakti (Sita) cannot be achieved by Deception:** Ravana wanted to kidnap Sitadevi by deception, but he gets Maya-Sita at the end. Greed and lust are never satiated, they lead to arrogance and envy.
12. **Attachments can creates traps and make us suffer:** Marichi takes up a golden deer form to which Sitadevi developed deep attachment to have it and thus trapped Sitadevi. We should see the substance



through the eyes of the scripture. Marichi was all about false promises. For example, spider web is most attractive to the fly but actually it's a trap.

13. **Maya knows our weaknesses:** She can make our strength into weaknesses and take us away from the circle of instructions of great souls. Ravana uses Sitadevi's attitude to serve great souls to disobey Lakshmana.
14. **Always stand by the Right:** Jatayu's integrity. Real success is to please the Lord. Jatayu lost his life fighting for Lord Ram but achieved the purpose of Life to please the Lord. It is better to lose & win than to win & lose.
15. **Patience, Determination & Enthusiasm:** Example of Shabari. Long time ago, Guru had asked her to wait for Lord Ram while all other disciples and Guru himself went back to Godhead. She showed her enthusiasm by working hard everyday to clean the place, plucking flowers & fruits for the Lord. She had complete faith in the words of Guru and patiently waited with determination. The Lord reveals only when He wants.
16. **Honesty, We can't put a facade before the Lord:** Hanumanji disguises when he went to meet Lord Ram. Lord knows within who we are, we have to be honest to receive the mercy of the Lord. Lord Ram didn't speak to Hanuman for four months.
17. **Obstacles on the path of Bhakti:** The demons who came to stop Hanuman during his jumping across the ocean. Mainaka (Gold Mountain) - temptation to seek comfort before achieving our real purpose. Simhika (Shadow catching demoness) - While striving for Bhakti, people will chastise, criticize and misunderstand us, we should have the willingness to tolerate. Surasa (Serpent): Being envious of people in higher position and try to stop their progress. This is jealousy of the mind. By devotional service, we have to devour Simhika who represents Envy.
18. **Arrogance cannot understand wellwishers:** The world is a mirror of our own consciousness. Ravana was thinking Mandodari was envious of Sita, but actually he was envious of Lord Ram. Ravana was thinking Vibhisana was disloyal and taking the side of Lord Ram, but he was disloyal to Kubera, his cousin brother. When we think we know, we are not willing to listen to good counsel. Spiritual progress means simplicity and humility. If they are lacking, we won't listen thinking that we know better, that was Ravana.
19. **Big or Small, we can swim the ocean of Samsara by chanting Lord Ram's holy name:** Big or Small, all the stones floated by writing Lord Ram's name.
20. **Pride or Attachment leads to loss of intelligence:** dhyayato visayan pumsah (Bhagavad Gita 2.62). Every stage of this sloka was exhibited by Ravana. Loss of intelligence - Even when all his stalwart warriors including Kumbakarna, Indrajit died but he still didn't give up.
21. **Hearing about the Lord - Revival of dormant love:** Lord Ram being Paramatma in the heart of everyone including Ravana could have killed him just by turning off Ravana's heart. But the Lord and His pleasure potency Sitadevi went through this whole ordeal so that we can hear about the Lord and revive our dormant love.
22. **Righteousness:** Vibhishana comes to take shelter of Lord Ram, all the monkeys were against, except Hanumanji. Vibhishana was willing to be misunderstood or even chastised to surrender to the Lord.
23. **Counsel and Advise in battle against Illusion:** In battle against Illusion, at every stage association of devotees to put us straight without which we will fall. Lord Ram doesn't need but takes the counsel of Vibhishana.
24. **Grace of a Sadhu needed to kill demons within:** Agastya muni had given a divine arrow to Lord Ram. That arrow was used by Lord Ram to kill Ravan by piercing his heart.
25. **Welcoming the Lord in hearts with lamps:** That is Dipavali festival. Lord Ram is welcomed back into Ayodhya with lamps. Dipavali is not just physical fire but lighting the hearts with light of Lord's grace and process of devotional service. When heart is fully illuminated, then we can experience Lord Ram within ourself. When our love awakens, in that love, compassion for all living beings awakens. Then Ramrajya is awakened within the heart and then without (i.e. out in the world).

Life, Rama, Hanuman, Ramayana



Income Tax Calendar 2013-14, Income Tax Due Dates, Deadlines

Due Date	Obligations	Form Name	For the Period
15th May, 2013 (Wednesday)	TDS on salaries/perquisites in Form 24Q, TDS on other payments in Form 26Q, TDS on interest, dividends, etc. paid to non-residents in Form 27Q, TCS in Form 27EQ,	24Q, 26Q, 27Q, 27EQ	For the quarter ending 31.3.2013.
30th May, 2013 (Thursday)	TDS certificates in respect of TDS on Payment (except salaries)	Form 16A	Deduction during QTR ending 31 st March, 2013
31st May, (Friday)	TDS Certificates in respect of TDS on salaries	Form 16	Deduction During the Year 2012-13
15th June, 2013 (Saturday)	Payment of advance tax up to 15% (for companies only).	Form No./Challan No.280	1st Installment for the year 2013-14
30th July, 2013 (Tuesday)	TDS Certificate for the payment except salaries	Form 16A	For the Quarter Ending 30-6-2013/ From 1-4-2013 to 30-6-2013/1 st Qtr of 2013-14
31st July, 2013 (Wednesday)	Income Tax Return for A.Y. 2013-14 for - Salaried Employees - Non-Company Assessee	ITR-1, ITR-2, ITR-3, 4 or 5	For F.Y. 2012-13 or A.Y. 2013-14
31st August, 2013 (Saturday)	Annual Information Return	Form 61A	for the year 2012-13
15th September, 2013 (Sunday)	Payment of Advance Tax - 1st Installment up to 30% by non-company - 2nd Installment for company Assessee	Form No.280 through online mode (if mandatory) or offline mode	for A.Y. 2013-14
30th September, 2013 (Monday)	Assesses required to get their accounts audited u/s 44AB, to obtain Tax-Audit Report.	Tax Audit Report	For the Period from 1-4-2012 to 31-3-2013
30th September, 2013 (Monday)	Income Tax Return for A.Y. 2013-14 by non-company assesses having business income and required to get their accounts audited, and working partners of such firms whose accounts are required to be audited.	Form No. ITR -3, 4 or 5	For the Period from 1-4-2012 to 31-3-2013 or A.Y. 2013-14



30th September, 2013 (Monday)	Income Tax Return for A.Y. 2013-14 by assesses including companies claiming exemption u/s 11.	ITR -7	For the Period from 1-4-2012 to 31-3-2013 or A.Y. 2013-14
30th September, 2013 (Monday)	Income Tax Return for A.Y. 2013-14 by Companies (except those required to furnish audit report u/s 92E).	ITR-6	For the Period from 1-4-2012 to 31-3-2013 or A.Y. 2013-14
15th October, 2013 (Tuesday)	Quarterly TDS Statements>Returns - TDS on Salaries - TDS on Other Payment - TDS on Interest, Dividends - TCS Statement	24Q, 26Q, 27Q, 27EQ	For the period 1-7-2013 to 30-9-2013 (2nd Qtr of 2013-14)/Qtr ending 30-9-2013
30th October, 2013 (Wednesday)	TDS certificates in respect of TDS on payments (except salaries)	Form 16A	For the Period 1-7-2013 to 30-9-2013 (2nd Qtr of 2013-14)/Qtr ending 30-9-2013)
30th November, 2013 (Saturday)	Income Tax Return for A.Y. 2013-14 by Companies and other assesses required to furnish audit report u/s 92E.	Audit Report	For the Period from 1-4-2012 to 31-3-2013 or A.Y. 2013-14
15th December, 2013 (Sunday)	Advance Tax Payment - 2 nd installment for non-company assesses - 3rd Installment for Company	Challan No.280 through online or offline mode	A.Y. 2013-14
15th January, 2014 (Wednesday)	Quarterly TDS Statements>Returns - TDS on Salaries - TDS on Other Payment - TDS on Interest, Dividends - TCS Statement	Form 16A	For the period 1-10-2013 to 31-12-2013 (3rd Qtr of 2013-14)/Qtr ending 30-6-2013
30th January, 2014 (Thursday)	TDS Certificates in Form 16A in respect of TDS on payments (except salaries)	Form 16A	For 3rd Qtr 2013-14
15th March, 2014 (Saturday)	Payment of final installment of advance tax upto 100%	Challan No.280	A.Y.2013-14



EVENTS FOR THE MONTH OF JULY 2013

Day & Date	Programme	Speaker/ Resource Person	Venue	Duration	CPE Hours	Fees Rs.
Monday 1 st July 2013	CA Day Celebration (Flag Hoisting, Blood Donation Food distribution to Orphanage, Plantation, commemorate to senior CAs, Cultural Event with Family get to gether followed by dinner.		ICAI Bhawan, Plot No-/122/1, Nayapalli, Bhubaneswar- 751012	14 Hrs	-	-
Wednesday 3 rd July, 2013 to 17 th July, 2013	General Management & Communication Skills		ICAI Bhawan, Plot No-A/122/1, Nayapalli, Bhubaneswar- 751012			
Saturday 6 th July, 2013	Workshop on CAAT Tools	<i>CA. M.S.Mehta</i>	ICAI Bhawan, Plot No-A/122/1, Nayapalli, Bhubaneswar- 751012	7 Hrs		4000
Wednesday 10 th July, 2013	Orientation Programme for IPCC Students		ICAI Bhawan, Plot No-A/122/1, Nayapalli, Bhubaneswar- 751012			
Saturday 13 th July. 2013	AGM - 2013		ICAI Bhawan, Plot No-A/122/1, Nayapalli, Bhubaneswar- 751012			
Saturday 13 th July, 2013	Elocution Contest & Quiz Contest for CA Students		ICAI Bhawan, Plot No-A/122/1, Nayapalli, Bhubaneswar- 751012			
Saturday 20 th July, 2013	Workshop on English Speaking		ICAI Bhawan, Plot No-A/122/1, Nayapalli, Bhubaneswar- 751012			



Glimpses of Events



Seminar on GIFT under section 56 of IT Act. CA CMA CS Sanjay Mundhra, Kolkata addressing the students in presence of CA. Ramesh Chandra Pradhan, Chairman Bhubaneswar Branch



Seminar on GIFT under Section 56 of IT Act. CA CMA CS Sanjay Mundhra, Kolkata addressing the students



Seminar on GIFT under Section 56 (L to R) CA. Siddharth Ranjan, MC member, CA. Ramesh Chandra Pradhan, Chairman, Bhubaneswar Branch and CA CMA CS Sanjay Mundhra, Kolkata



Seminar on Issues on Tax Audit (L to R): CA. Sanjay Kumar Agrawalla, Secretary, CA. P.K.Bal, Past Chairman, Bhubaneswar, CA. G. Sekar, Council Member, Chennai, CA. Ramesh Chandra Pradhan, Chairman



Seminar on Issues on Tax Audit

CA. B.N.Mishra, Past Chairman, Bhubaneswar presenting a memento to CA. G. Sekar, Council Member, Chennai in presence of CA. Ramesh Chandra Pradhan, Chairman, Bhubaneswar Branch



Seminar on Issues on Tax Audit

CA. Siddharth Ranjan, MC Member Bhubaneswar Branch presenting a memento to CA. P.K.Bal, Past Chairman, Bhubaneswar in presence of CA. G. Sekar, Council Member, Chennai



Seminar on Issues on Tax Audit

CA. Sonu Jain, EIRC Member, CA. S.C. Bhadra , Former Council Member, Bhubaneswar, CA. Ranjit Agarwal, EIRC Chairman, CA. Subash Saraf, EIRC Secretary, CA. Sunil Kumar Sahoo, EIRC Members with the participants



GMCS I

(L to R): CA. R.N.Tripathy, MC Member, CA. S.K.Sahoo, EIRC Member, CA. R.C.Pradhan, Chairman and CA. S.K.Agrawal, Secretary, Bhubaneswar Branch



(L to R): CA. R.N.Tripathy, MC Member, CA. S.K.Sahoo, EIRC Member, CA. R.C.Pradhan, Chairman and CA. S.K.Agrawal, Secretary, Bhubaneswar Branch with GMCS I Participants



ON THE LIGHTER SIDE OF LIFE

We know you *know* that *all* accountants are honest. But ...

The clerk walks into the boss's office and says, "The auditors have just left, sir." "Have they finished checking the books?", asks the boss. "Very thoroughly," is the reply. "Well, what did they say", says the boss. "They want 15% to keep quiet."

A businessman was interviewing job applications for the position of manager of a large division. He quickly devised a test for choosing the most suitable candidate. He simply asked each applicant this question, "What is two plus two?"

The first interviewee was a journalist. His answer was, "Twenty-two".

The second was a social worker. She said, "I don't know the answer but I'm very glad that we had the opportunity to discuss it."

The third applicant was an engineer. He pulled out a slide rule and came up with an answer "somewhere between 3.999 and 4.001."

Next came an attorney. He stated that "in the case of Jenkins vs. the Department of the Treasury, two plus two was proven to be four."

Finally, the businessman interviewed an accountant. When he asked him what two plus two was, the accountant got up from his chair, went over to the door, closed it, came back and sat down. Leaning across the desk, he said in a low voice, "How much do you want it to be?" He got the job.

Members of managing committee:

CA. Ramesh Chandra Pradhan, Chairman
CA. Partha Sarathi Mishra, Vice Chairman
CA. Sanjay Kumar Agrawalla, Secretary
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