BHUBANESWAR BRANCH OF EASTERN INDIA REGIONAL COUNCIL OF

THE

Institute of Chartered Accountants of India

e-newsletter/11/2021-22







Dear Professional Colleagues, Greetings of the day!

Wishing you all a very Happy Deepavali!

May the festival of lights bring us all happiness, prosperity, and all round development. May this Dhanteras bring a bright future for all of us, and may our country see its growth in the double digits and create prosperity all around. Wish you and your family a very a very happy and prosperous Deepavali!

Thank you, stay safe and stay healthy.

CA. Bisworanjan Sutar Chairman

CONTENTS

Editorial Board

Articles **Notifications** Programme Glimpses

Editorial Board

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Members Area of Interest

LLP AMENDMENT BILL 2021

BACKGROUND:

The Limited Liability Partnership (LLPs)is an alternative corporate business vehicle that provides the benefits of limited liability but allows its members theflexibility of organizing their internal structureas a partnership based on a mutually arrived agreement. In order to provide greater ease of doing business in India to law abiding LLPs, it was the need of the hour to review the penalprovisions of the Act so as to decriminalize compoundable offences involving minor, procedural or technical violations of the Act, or offences which can be objectively identified as where no fraud or mala fide intent is present nor is there any harm to public interest.

On Wednesday, 28th July, 2021 Cabinet has passed LLP Amendment Bill, 2021. This will be the first time that changes are being made to the Act since it came into effect in 2009. They have made 29 amendments to LLP Act 2008 by LLP Amendment Bill 2021.

OBJECTIVE OF AMENDMENTS:

- To encourage the conversion of partnershipfirm into LLPs;
- To make LLP popular for startups;
- To provide greater ease of doing business in India;
- The objective of the De-criminalization exercise is to remove criminality of offences from business laws where no malafide intentions are involved;

To promote the formation of LLPs.

HIGHLIGHTS OF THE AMENDMENT

- ◆ **Small <u>limited liability partnership</u>** The Bill defines the term "small limited liability partnership". The definition is an exhaustive definition.
- ♦ <u>Residency of designated partners</u> There is a pre-requisite for each LLP to have at least 2 designated partners who are individuals and at least one of them shall be a resident in India. While determining the condition of residency the amendment bill has reduced the term of stay to 20 days during the financial year.
- ♦ <u>Accounting Standards</u> the Central Government, in consultation with the National Financial Reporting Authority constituted, prescribe the Accounting Standards and prescribe the Auditing Standards, as recommended by the Institute of Chartered Accountants of India for a particular class of LLP.
- ♦ <u>Authority to Regional Director</u>— the Bill provides that a Regional Director, authorized by the Central Government, may compoundsuch offences. The compounding provisions have been brought in line with the compounding provisions mentioned under the Companies Act, 2013.
- Establishment of Special Courts For the purpose of speedy trial of offences, the Central

Government may establish Special Courts. Theamendment bill further mentions the composition of such courts which is as follows:

- (i) A Sessions Judge or an Additional Sessions Judge, for offences punishable with imprisonment of 3 years or more; and
- (ii) A Metropolitan Magistrate or a JudicialMagistrate, for other offences. They will be appointed with the concurrence of the Chief Justice of the High Court.

The Amendment Bill also elaborates on the procedure of trial of such Special Courts. The appeal and revision petitions shall lie to the High Court within whose jurisdiction the Special Court is located.

Registration of documents— Any document required to be registered with Registrar, if, is not registered within the time frame, may be registered after that time, on payment of such additional fee in addition to any fee as is payable.

- ♦ Role of Appellate Tribunal Appeal shall lie to the Appellate Tribunal. No appeal shall lie to the Appellate Tribunal from an order made by the Tribunal with the consent of parties. The time frame within which appeal shall be filed is period of 60 days. For sufficient cause the time frame can be extended if the Appellate Tribunal is satisfied with the cause. Opportunity of being heard is an important element while dealing with appeals filed.
- ♦ <u>Penalty for offences</u> If an LLP or any partner or any person contravenes this Act or the rules, the defaulter, shall be liable to apenalty of Rs. 5,000 and in case of a continuing contravention with a further penalty of Rs. 100 for each day after the first during which such contravention continues, subject to a maximum of Rs 100,000.
- ♦ <u>Punishment for defraud</u> If an LLP or its partners carry out an activity to defraud their creditors, or for any other fraudulent purpose, every person party to it knowingly is punishable with imprisonment now of up to 5 years and a fine between Rs 50,000 and Rs. 5,00,000.
- ♦ Adjudication of penalties—The amendment bill provides for adjudication of penalties by officers appointed by the Central Government not below the rank of Registrar. The officer may by border impose penalty. The penalty where payable by a small LLP or start-up LLP or by its partner the such penalty shall be tothe tune of one-half of the penalty specified subject to a maximum of Rs. 1,00,000 for LLP and Rs. 50,000 for every partner or any other person. Opportunity of being heard play the key role under this proceeding.

Appeal shall lie to the Regional Director in case the party is aggrieved by the order of the Registrar which shall be filed within 60 days.

• Where an LLP fails to comply with the order within 90 days from the date of receipt of order, shall be punishable with fine not be less than Rs. 25,000, but may extend to Rs. 5,00,000.

- Where a partner or designated partner fails to comply with an order within 90 daysfrom the date of receipt of order, shall be punishable with imprisonment which may extend to 6 months or with fine which shall not be less than Rs. 25,000 but may extend to Rs. 100,000, or both.
- ♦ <u>Decriminalizing certain offences</u>: The Billseeks to decriminalize numerous sectionsbearing in mind the harsh consequences of criminal proceeding on the overall functioning of the LLP.

CONCLUSION:

It is evident from the amended Act that it focused on smoother operation of LLPs to enable the LLPs to enjoy the privileges currently enjoyed by the Companies under the Companies Act, 2013. They are trying to bridge the gap between Company and LLP's and to make LLPs more attractive and easier tohandle, so that many of the startups today, which prefer the LLP model can also feel equally given the ease of business opportunities.

KEY TAKEAWAY:

It can be concluded from this article that Limited Liability Partnership is the mostflexible form of business and offers a much- secured business environment to the partners. The latest amendments proposed through the Bill will provide coverage to a lot of small and large enterprises and provide the benefits of a company as well as traditional partnership firms.

Professional Development Committee The Institute of Chartered Accountants of India 30th October, 2021 Multipurpose Empanelment Form 2021-22 Confusion on eligibility of Individuals/Proprietors for Bank branch audit As you are aware, Professional Development Committee (PDC) of ICAI has hosted the Multipurpose Empanelment Form (MEF) for the year 2021-22, which is available at https://meficai.org wherein individuals and proprietors are also eligible to empanel, as in earlier years We understand that certain quarters are creating confusion in the minds of our members, stating that individuals and proprietors are not eligible for Bank branch audits, especially those who are in category IV. It seems some of our members got confused with the RBI circular dated 27th April 2021 regarding Guidelines for Appointment of Statutory Central Auditors (SCAs) and not for appointmen of Bank Branch Auditors. We would like to clarify that, the PDC is preparing the panel of eligible bank branch auditors exactly on the same basis as in last year for submission to the Reserve Bank of India. We would like to further inform you that the President and Vice-President of the ICAI along with the Chairman, PDC are meeting the honourable Governor of the RBI next week or the pressing need for an increase in Bank Audit Fees. We had earlier met the honourable Deputy Governor, RBI & Chairman, Indian Banks' Association on the same issue. We will update you on the developments in this regard. While we request our members to fill the MEF latest by 10th November 2021, we would also advise the members to reach PDC at mefpdc@icai.in for any further clarification, without getting carried away with any misinformation. Professional Development Committee

Corporate Laws & Corporate Governance Committee

The Institute of Chartered Accountants of India

2nd November, 2021

ANNOUNCEMENT

Sub: Extension of last date to file e-forms AOC-4, AOC-4 CFS, AOC-4 XBRL, AOC-4 Non-XBRL and MGT-7/7A for the FY 2020-21 to 31.12.2021

This is to inform you that the Ministry of Corporate Affairs has extended the due date for filing e-forms AOC-4, AOC-4 CFS, AOC-4 XBRL, AOC-4 Non-XBRL and MGT-7/7A for the Financial Year ended 31.03.2021 to 31st December, 2021 vide its General Circular No 17/2021 dated 29th October, 2021.

Accordingly, the aforementioned forms due for the FY 2020-21 can be filed by the Companies upto 31.12.2021 without payment of any additional fees.

Circular is available at the link-

https://www.mca.gov.in/bin/dms/getdocument?mds=xSIzPTiGfoY1AOdMPFcWzQ%253D%253D&type=open

Members may take note of the above and plan accordingly.

With Warm Regards,

Corporate Laws & Corporate Governance Committee

The Institute of Chartered Accountants of India

Professional Development Committee
The Institute of Chartered Accountants of India
9th November, 2021

ANNOUNCEMENT FOR EXTENSION OF LAST DATE OF MEF 2021-22

ANNOUNCEMENT FOR EXTENSION OF LAST DATE FOR SUBMITTING MEF 2021-22 FROM NOVEMBER 10 TO NOVEMBER 20, 2021

The Multipurpose Empanelment Form (MEF) for the year 2021-22 is live at https://meficai.org. Considering the various requests received from the Members of ICAI, it has been decided by the Professional Development Committee to extend the last date for submission of online Multipurpose Empanelment Form along with the Declaration for the year 2021-22 by another 10 days. It is hereby informed that last date is extended from 10th November 2021 to 20th November 2021.

It may be noted that NO FURTHER EXTENSION WOULD BE GIVEN for filing MEF 2021-22.

Members may refer the "Advisory" while filling MEF 2021-22. However, the MEF Applicants can write to us at the Complaint Module of MEF (available at https://app.meficai.org/complaints) or at mefpdc@icai.in for any clarification, if required.

Professional Development Committee

Programme to be held during December, 2021

a. Members

- 1. Study Circle Meeting on Audit Quality Maturity Model on 12th December, 2021.
- 2. Professional Cricket League on 24th, 25th & 26th December, 2021.
- 3. Preparatory meeting for creation of Students Hostel at Bhubaneswar on 27th December, 2021.

b. Students

- 1. ICITSS- Information Technology Class
- 2. ICITSS- Orientation course.
- 3. AICITSS- Advanced Information Technology
- 4. Branch Participation at Regional level PPT & Debate Competition at Siliguri.
- 5. Career Counselling Programme at Baba Bhairabananda (Autonomous) Mahavidyalaya, Chandikhol on 17th December, 2021

Glimpses of Events









National CA Conference 2021

CAs partners in nation building: Jena

ERPRESS NEWS SERVICE

CHARTERED Accountants are portners in nation building. They ensure the economy of the country is safeguarded against the file of black marketing, hearding and corruption, said Development Con-

missioner Profig Komar Jena stitle two-flay antimal estates two-flay antimal estates more of Eastern Ledic Regional Commett (Bhabanestear Chapters) of Institute of Chartered Accountants of India (ICAI) that ended here on Sender ICAI president Nihar Nimuteuris and Bluftensson;

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ICAI BBSR holds 2-day nat'l conference

The Dhubuneswar Branch of the Eastern India Regional Conneil of The Institute of Chartered Accountants of India (ICAI) organized a two-day National CA Conference on November 26 and 27.
On the inaugural day, Odisha Development Commissioner Pradeep Kamar Jena attended as chief guest and Mahanadi Coaffields Limited Director (Finance) KB Vanudevan as guest of honour.

ICAI president Nihar N lambusaria and Bubaneswar Branch past chairman Raith Sekhar Sahoo spoke on the occasion in the presence of Conference Organizing Committee chairman Bis woranjan Sutar and Bubaneswar Branch past chairman Bis woranjan Sutar and Bubaneswar Branch of EIRC of ICAI secretary lanhabi Deo.

A nession titled "Creative Accounting: Genesia" was the country.

ଆଇସିଏଆଇ ପକ୍ଷରୁ ସିଏ ସମ୍ମିଳନୀ

ଭୁବନେଶ୍ୱର,୨୭ା୧୧(ବ୍ୟୁରୋ): ଇନ୍ଷିତ୍ୟୁଟ୍ ଅଫ୍ ଚାର୍ଟାର୍ଡ ଆକାଉଣାୟସ ଅଫ୍ ଇଷିଆ (ଆଇସିଏଆଇ)ର ଇଷ୍ଷ ଇଞ୍ଜିଆ ରିଜାନାଲ କାଉନ୍ସିଲ୍ (ଇଆଇଆରସି) ଭୁବନେଶ୍ୱର ଶାଖା ପକ୍ଷରୁ ଦୁଇଦିନିଆ ଜାତୀୟ ଚାର୍ଟାର୍ଡ ଆକାଉଣ୍ୟାଣ୍ଟ (ସିଏ) ସଶ୍ଚିଳନୀ ଅନୁଷ୍ଠିତ ହୋଇଯାଇଛି । ଚଳିତ ବର୍ଷ ସଶ୍ଚିଳନୀର ଶୀର୍ଷକ 'ଅଭ୍ୟୁଦୟ' ରଖାଯାଇଛି । ଉଦ୍ଘାଟନି ଅଧିବେଶନରେ ଉନ୍ନୟନ କମିଶନର ପ୍ରଦୀପ ଜେନା ମୁଖ୍ୟ ଅତିଥି ଭାବେ ଯୋଗ ଦେଇଥିଲେ । ସେହିପରି ମହାନଦୀ କୋଲ୍ ଫିଲ୍ଲସ ଲିମିଟେଡ଼ (ଏମ୍ସିଏଲ୍)ର ନିର୍ଦ୍ଦେଶକ (ଅର୍ଥ) କେ ଆର ବାସୁଦେବନ୍ ସମ୍ମାନିତ ଅତିଥି ଭାବେ ଯୋଗଦେଇ ଗୁରୁତ୍ୱପୂର୍ଷ ପ୍ରସଙ୍ଗରେ ତାଙ୍କର ସୁଚିତ୍ରିତ ମତାମତ ଉପସ୍ଥାପନ କରିଥିଲେ । ଆଇସିଏଆଇ ସଭାପତି ସିଏ ନିହାର ଏନ୍ ଜାମ୍ବୃସରିଆ ସଭାପତି କରି ଅଭିଭାଷଣ ରଖିଥିଲେ । ଆଇଆରଆଇସି ଭୁବନେଶ୍ୱର ଶାଖାର ପୂର୍ବତନ ଚେୟାରମ୍ୟାନ୍ ସିଏ ରାଜୀବ ଶେଖର ସାହୁ ସତବ ଅତିଥି ଭାବେ ଉପସ୍ଥିତ ଥିଲେ। କାର୍ଯ୍ୟକ୍ରମରେ ଅନ୍ୟମାନଙ୍କ ମଧ୍ୟରେ ସିଏ ପ୍ରଶାନ୍ତ ପଣ୍ଡା ,ମୃତ୍ୟୁଞ୍ଜୟ ମହାପାତ୍ର, ଶରତ ଚନ୍ଦ୍ର ଭଦ୍ର, ବିଜୟ କୁମାର, ବିଜୟ କୁମାର କର ପ୍ରମୁଖ ଉପସ୍ଥିତ ରହିଥିଲେ ।

ଆଇସିଏଆଇ ପକ୍ଷରୁ 'ଅଭ୍ୟୁବୟ' କମଶାଳା

ଆଇସିଏଆର ପଞ୍ଜରୁ ଦୁଇଦିନିଆ 'ଅଭ୍ୟୁଦୟ' କର୍ମଶାକା



ଆଇସିଏଆଇ ପକ୍ଷରୁ 'ଅଭ୍ୟୁଦୟ' କର୍ମଶାଳା

ଭୂବତନଶ୍ୱର, ୨୮୮୧୧ (ଗୁଧୁକାର ଫୁଜ): ଇନ୍ତିହାର ଅଫ ବାହିନି ଆଜାରମୁକ୍ତ ଅଫ ଜଗିଆ(ଅନ୍ତିବଅର)କ ନବର୍ଷ ଜଗିଆ ଚିତ୍ରେଳର ප්පේල්ල් පොකොළේ) ප්පේෂ්ණ අත පත්ර ප්පේල්ල් පොකොළේ) ප්පේෂ්ණ අත පත්ර

ସୱିତମ- ୨୦୨ ୧ ଅନୁଷ୍ଠିତ ହୋଇଥାଇଥି । ପ୍ରତାୟ

ଏକ ହୋଟେଉଲେ ଆୟୋଜିତ ଏହି ସହିକନାର ଉତ୍ତନ ବ୍ୟବସାହର 'ଅନୁଦର୍ଶ'।

ଇମ୍ବସମନ ଅଧିକ୍ରବଶନରେ ଜନ୍ମରନ କମିଷନର ପ୍ରଦାପ କୁମାର କୋନ ମୁଖ୍ୟ ଅଧିଥି ଲାକେ ଯୋଇ ଦେଇଥିଲେ । ସେହିପରି ମହାନଦୀ କୋଲ୍ ଫିଲ୍ଲୁଗ ଜିମିତେକୁ (ଏମ୍ବିଏକ)ର ନିର୍ଦ୍ଦେଶ (ଅର୍ଥ) ତେ ଅଭ රුතුදරුවේ වූකෝග පක්ක වූර්මීම අත්පාරය අතුදරුවේ වූකෝග පක්ක වූර්මීම අත්පාරය ଜପଞ୍ଚାପନ କରିଥିଲେ । ଅଲବିଏଅର ସଭାପତି ବିଏ වලය ලේ සමුවේස් අවැරව සර් පම්මණ ଦେଶବଧାର ନିଶ ବାଲକ ଲୋକ ଶାହି ଏକ ବର୍ଷପ୍ରପ୍ତୀ ଅନ୍ତରମନ୍ତ୍ର ବିଦଦେଶିତ ଉଚ୍ଚତ ପାଳ

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ବରପେଟିକ୍ କରିଥିନାଦେବେ ଅଲବିବଅଲର ବେହାର ଜାରମ୍ପରିକ୍ ବହସା ବିଶ ଏହାରି ଦିବଣ କୁମର ବଲ୍ଲ ଜାନେ ସେଗଦେଇ ଜଣଦେଶ, ଜଥାନୀନ ଉପସ୍ଥାପନ ଗଣିଥିଲେ । ଭୁବନେଥିର ଶାଖର ଅଧାର ସିଏ ବିଷ୍ଟଳନେ ବୂଚର, ଅର୍ଗଳାଇଟି ଗମିତିର ବିଏ ପୌରଳର୍ଭ ନାଇତ, ସେହେବାରୀ ତାହନୀ ସେଖ ଜାଣିକ୍ରମକୁ ପରିଚାରତା କରିବା ଏହା ୫୦୦ କଣ ଏଠାରେ ସେଗ ଟେକା ସହ ଜନ୍ମିଅନରେ ୧୦୦୦ର ଲର୍ଦ୍ଦ ପ୍ରତିସ୍ଥେଗୀ ଉପସ୍ଥିତ ଥିଲେ ।

ICAI Halds Two-Day National Confession

ବୁଇବିଟିଆ 'ଅଲ୍ୟୁଦୟ'

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କ୍ରକ୍ତେଷ୍ଟର, ମମ ୧ ୧ ଜନ୍ୟିତ୍ର ସମ ବର୍ଷିତ ଓଡ଼ିଆ ଅନିକ୍ର ପ୍ରତ୍ୟ ବର୍ଷିତ ଓଡ଼ିଆ ବିକ୍ରେମ ବର୍ଷିତ ଓଡ଼ିଆ ବିଜ୍ୟାନୀ ବର୍ଷିତ୍ର ଓଡ଼ିଆ ବର୍ଷ୍ଟର ଓଡ଼ିଆ କରିଥିଲି । ଏହି ବରଷ୍ଟର ଓଡ଼ିଆ କରିଥିଲି । ଏହି ବର୍ଷ୍ଟର ଓଡ଼ିଆ କରିଥିଲି । ଏହି ବରଷ୍ଟର ଓଡ଼ିଆ କରିଥିଲି । ଏହି ବରଷ୍ଟର ଓଡ଼ିଆ କରିଥିଲି । ଏହି ବରଷ୍ଟର ଓଡ଼ିଆ କରିଥିଲି । ଏହି ବର୍ଷ୍ଟର ଓଡ଼ିଆ କରିଥିଲି । ଏହି ବରଷ୍ଟର ଓଡ଼ିଆ କରିଥିଲି

කර්ගෙනයක යුත් තිසාව පත්ව සාමාත්තුර්, පෙරෙනුත් මෘතුව කත්තියක් පෙනුවකු තිතුවත් කත්තියක් දක්කාවක් මහත සෙවෙ පත් අත. කත්තුරධාපත සෙවෙ පත් අත. කත්තුරධාපත සෙවෙ පත් අත. කත්තුරධාපත සක්තියක් පෙන්වරයක් පිත්තරමේම ବାରେ ପେଟ ଦେଇଥିଲେ । ସେଥିଏଥି ଅନିକ୍ରେକ୍ତର କରିଛିତ ଅଧିକ୍ରତ ଅଧିକ୍ରେକ୍ତର କରିଛିତ ଅଧିକ୍ରତ ଅଧିକ୍ରତ୍ୟ । ବର୍ଷତର । ମନାନତା କୋଲ୍ ଫିଲୁସ ଲିମିଟେଡ୍ (ଏମ୍ସି-ସଲ୍)ର ନିଦୌଶକ (ଅର୍ଥ) କୋ ଅର ବାସୁଦେବନ୍ ସଞ୍ଚନିତ ଅତିଥି କାବେ ସେଖନେକ ପୁରୁଦ୍ୱର୍ଗ ପୁଖଳରେ ଚାକର

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ICAI HOLDS TWO-DAY NATIONAL CONFERENCE

Solutions resign 1/14/2021). The Dates train Regional Countil Brainverses Chapter of training of Chapter Accounters of Plants (CAI) imperiod is training advantage accommend of Chapter Accounters or Royal 25-27, 2821. On the inaugural day, Development Commissioner Presignation advantage as the strict gran Materials (CAI) of Plants Literated Development Commissioner President advantage as given in his strict gran President CAI Royal Solving and Chapter Solving President CAI Royal Solving Solving President Solving President CAI Royal Solving Solving Commission in a section that "Caretive Accounting General", CAI President Parish president three widths for mark VID of Syndicate Bank Markylangura Mahapatha absolute as offer appealed time the yearing (Solving CAI) and Caipe Counters (Solving Caipe C

ICAI Central Council evention Signy Kurren step spoke on the consistent GST and Central Discess Prendyal Deventioning Signy Ruman Kar provided the season on GST on presence of ICA A Jaby Christoffer from Derigations on speaker.