



eNEWSLETTER



PANIPAT BRANCH OF NIRC OF ICAI

**EDITION - 2026
MAY**



**VOL
IV**

**PAGES
61**



THE BIG NEWS



ICAI Bhawan, Panipat Branch.
SCO- 7 & 8, Sec-25, Huda
Nr. Transport Nagar Panipat 132103
(Haryana)

panipat@icai.org

91-180- 4005262, 4007262
www.icaipanipat.org



THE ICAI MOTTO

The Institute of Chartered Accountants of India



Ya esa suptesu jagarti kamam kamam
Puruso nirmimanah |
Tadeva sukram tad brahma
tadevamrtamucyate |
Tasminloka sritah sarve tadu natyeti
Kascan | etad vai tat | |

य एष सुप्तेषु जागर्ति कामं कामं पुरुषो
निर्मिमाणः ।
तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते ।
तस्मिंल्लोकाः श्रिताः सर्वे तदु नात्येति
कश्चन । एतद् वै तत् ॥

That Person who is awake in those that sleep, shaping desire after desire, that, indeed is pure.

That is Brahman, that, indeed, is called the immortal. In it, all the worlds rest and no one ever goes beyond it.

This, verily, is that, kamam kamam: desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person.

Even dream consciousness is proof of the existence of the self.

No one ever goes beyond it: of Eckhart: 'On reaching God all progress ends.'

Source: Kathopanishad

PANIPAT BRANCH OF NIRC OF ICAI

INDEX

Sr. No.	PARTICULAR	PAGE NO
1	Managing Committee 2023-2024	4
2	Article By CA. SAHIL JAIN On Form 141 (Challan -Cum statement of deduction of Tax u/s 393(1))	6-11
3	Article By CA Shivam Kansal on Your Personal Savings Bank Account is NOT outside GST jurisdiction merely because it is a “savings” account.	12
4	Article By CA Seema Miglani on Global Trends	13-14
5	Article By CA Mukesh Mittal on Sharing Knowledge Through Practical Litigation Experience	15-20
6	INCOME TAX - महकुष PART (1st / 2nd may)	21-25
7	Gratitude Ceremony	26
8	Direct Taxes Workshop	27-33
9	The Panipat Branch management meeting with the Hon able President ICAI CA. Prasanna Kumar D and Chairman NIRC CA Navya Malhotra at ICAI, New Delhi was a wonderful experience, filled with insightful discussions.	34
10	Deep Drive Insights into AS 9 , AS 7 , AS 22 & AS on 9th Maly	35-41
11	Students industrial tour to btw industries pvt.ltd.at rai industrial area, sonipat on 19-05-2026 .	42-46
12	Kasauli Trip on 21st and 22nd May	47
13	Seminar on Code of Ethics and Tax Returns on May 23 rd 2026	48-53
	Career Councillor	
12	National Talent Search Event – 26-27 on May 25 th 2026	54-56



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Setup by an Act of Parliament)

PANIPAT BRANCH OF NIRC OF ICAI



MANAGING COMMITTEE MEMBERS 2026-27



CA. Bhupinder Dixit

Chairman



CA Jitender Banga

Vice Chairman



CA Rajni Goyal

Secretary



CA. Deepak Goel

Treasurer



CA. Kanwerdeep Singh

Chairman NICASA Panipat



CA Sonu Goel

IP Chairman

01804007262, 01804005262 | +91 93069-09736 | Panipat@ical.org

EVENTS

MAY - 2026

HELD IN

PANIPAT BRANCH

OF

NIRC OF ICAI

ARTICLE - I

FORM 141 (CHALLAN -CUM STATEMENT OF DEDUCTION OF TAX U/s 393(1))

Earlier, separate forms such as Form 26QB, 26QC, 26QD, and 26QE were used for reporting TDS on specified transactions. These forms have now been merged into a single unified form, i.e., Form 141.

TRANSACTION COVERED BY FORM 141

- Schedule A – TDS on rent paid by an Individual/HUF under Section 393(1) (Table Sl. No. 2(ii))
- Schedule B – TDS on transfer of immovable property under Section 393(1) (Table Sl. No. 3(i))
- Schedule C – TDS on payment made by an Individual/HUF to contractors or professionals under Section 393(1) (Table Sl. No. 6(ii))
- Schedule D – TDS on payment made by an Individual/HUF on transfer of Virtual Digital Assets (VDA) under Section 393(1) (Table Sl. No. 8(vi))

CAN A SINGLE UNIFIED FORM 141 BE USED TO REPORT ALL TYPES OF TRANSACTIONS?

No. Only one type of transaction can be selected per Form 141. A separate Form 141 must be filed for each type of transaction.

CAN MULTIPLE DEDUCTORS FILE A SINGLE UNIFIED FORM 141?

No. Each deductor is required to file a separate Form 141.

IS A SEPARATE FORM 141 REQUIRED BASED ON THE MONTH OF DEDUCTION?

Yes. A single Form 141 can be filed only for deductees having the same month of deduction. If the month of deduction differs, separate Form 141 must be filed for each distinct month.

IS REVISION OR CORRECTION FUNCTIONALITY AVAILABLE FOR FORM 141?

Yes. Correction of Form 141 is available, but not through the e Filing portal.

Corrections can be made only through the TDS TRACES portal. To access TDS TRACES, the user must register as a "Taxpayer" on the portal.

WHERE CAN I VIEW FILED FORM 141 DETAILS AFTER SUBMISSION?

Filed Form 141 details can be viewed using the following path:

PAN LOGIN → E FILE → E PAY TAX → SELECT INCOME TAX ACT, 2025 → PAYMENT HISTORY → ACTION WILL ANY CERTIFICATE BE GENERATED AFTER FILING FORM 141?

Yes. The user can download the TDS certificate by logging into the TDS TRACES portal.

CAN A DEDUCTOR FILE A SINGLE FORM 141 FOR MULTIPLE DEDUCTEES?

Yes. A single deductor can file one Form 141 for multiple deductees, provided that all deductees belong to the same deductee category. For example:

- If all deductees are companies, one Form 141 can be filed.
- If deductees include both company and non company categories, separate Form 141 must be filed for each category.

CAN FORM 141 BE FILED WHERE THE DEDUCTEE IS A NON RESIDENT?

No. Form 141 can be filed only for resident deductees. It is not applicable where the deductee is a non resident

UNDER WHICH LOGIN IS FORM 141 AVAILABLE FOR FILING?

Form 141 can be filed only through PAN login. The taxpayer must log in using PAN credentials to access and submit Form 141.

WHAT IS THE DUE DATE FOR PAYING THE DEDUCTED AMOUNT TO THE CREDIT OF THE CENTRAL GOVERNMENT?

The deducted amount must be paid to the credit of the Central Government within 30 days from the end of the month in which the tax is deducted. Payment must be made along with the Challan cum Statement in Form 141.

WHAT IS THE DUE DATE FOR FILING FORM 141?

Form 141 must be furnished within one month from the end of the month in which tax is deducted by the person responsible for deduction.

WHERE CAN I ACCESS FORM 141 FOR MAKING TDS PAYMENT?

Form 141 can be accessed using the following path:

PAN LOGIN → E FILE → E PAY TAX → SELECT INCOME TAX ACT, 2025 → NEW
PAYMENT → FORM 141

WHAT DOES THE “MONTH OF DEDUCTION” REFER TO?

The Month of Deduction refers to the month of the Tax Year in which tax was actually deducted. This month may or may not be the same as the tax year of the transaction.

PAYMENT TO RESIDENTS

Nature of Payment	Old Section	New Section (2025 Act)	Threshold	Rate
Salary	192	392(1)	Basic exemption	Slab
EPF Withdrawal	192A	392(7)	₹50,000	10%
Interest on Securities	193	393(1) Table Sl. 5(i)	₹10,000	10%
Dividend	194	393(1) Table Sl. 7	₹10,000 (Individual)	10%
Interest (Senior Citizen)	194A	393(1) Table 5(ii)(D)(a)	₹1,00,000	10%
Interest (Others)	194A	393(1) Table 5(ii)(D)(b)	₹50,000	10%
Insurance Commission	194D	393(1) Table 1(i)	₹20,000	2% / 10%
Commission/Brokerage	194H	393(1) Table 1(ii)	₹20,000	2%
Rent (General)	194I	393(1) Table 2(i)	₹50,000	2%
Rent (Machinery)	194I	393(1) Table 2(ii)(D)(a)	₹50,000	2%
Rent (Land/Building)	194I	393(1) Table 2(ii)(D)(b)	₹50,000	10%

Purchase of Immovable Property	194-IA	393(1) Table 3(i)	₹50 lakh	1%
Compensation on Acquisition	194LA	393(1) Table 3(ii)	₹5 lakh	10%
Mutual Fund Income	194K	393(1) Table 4(i)	₹10,000	10%
Business Trust Income (Interest/Dividend/Rent)	194LBA	393(1) Table 4(ii)	Nil	10%

Nature of Payment	Old Section	New Section (2025 Act)	Threshold	Rate
Investment Fund Income	194LBB	393(1) Table 4(iii)	Nil	10%
Securitisation Trust Income	194LBC	393(1) Table 4(iv)	Nil	10%

CONTRACT / PROFESSIONAL / BUSINESS PAYMENTS

Nature	Old Section	New Section	Threshold	Rate
Contractor (Individual/HUF)	194C	393(1) Table 6(i)(D)(a)	₹30,000 / ₹1 lakh	1%
Contractor (Others)	194C	393(1) Table 6(i)(D)(b)	₹30,000 / ₹1 lakh	2%
Individual/HUF paying Contractor/Professional	194M	393(1) Table 6(ii)	₹50 lakh	2%
Technical Services / Royalty	194J	393(1) Table 6(iii)(D)(a)	₹50,000	2%
Professional Services	194J	393(1) Table 6(iii)(D)(b)	₹50,000	10%
Director Remuneration	194J	393(1) Table 6(iii)(D)(b)	No limit	10%

SPECIAL TRANSACTIONS

Nature	Old Section	New Section	Threshold	Rate
Purchase of Goods	194Q	393(1) Table 8(ii)	₹50 lakh	0.10%
Benefit/Perquisite (Business/Profession)	194R	393(1) Table 8(iv)	₹20,000	10%
E-commerce Operator	194O	393(1) Table 8(v)	₹5 lakh (Ind/HUF)	0.10%
Virtual Digital Assets (Non-Individual)	194S	393(1) Table 8(vi)	₹10,000	1%
VDA (Individual/HUF)	194S	393(1) Table 8(vi)	₹50,000	1%
Life Insurance (Taxable Portion)	194DA	393(1) Table 8(i)	₹1,00,000	2%

NON-RESIDENT PAYMENTS

Nature	Old Section	New Section	Rate
General Payment to Non-resident	195	393(2)	As per Act/DTAA
Interest on Foreign Loan	194LC	393(2) Table 2	5%
Infra Debt Fund	194LB	393(2) Table 5	5%
Rupee Bonds (IFSC pre-2023)	194LC	393(2) Table 4E(a)	4%

Nature		Old Section	New Section	Rate
Rupee Bonds (post-2023)		194LC	393(2) Table 4E(b)	9%
Investment Fund Income		194LBB	393(2) Table 8	10% / 30%
Securitisation Trust		194LBC	393(2) Table 9	10% / 30%
Mutual Fund Units		196A	393(2) Table 10	20%
Units (Sec 208)		196A	393(2) Table 11	10%
LTCG (Units)		196A	393(2) Table 12	12.5%
Bonds / GDR Interest		196C	393(2) Table 13	10%
LTCG (Bonds/GDR)		196C	393(2) Table 14	12.5%
Securities Income		196D	393(2) Table 15	20%

WINNINGS / SPECIAL HIGH RATE TDS

Nature	Old Section	New Section	Threshold	Rate
Lottery / Puzzle	194B	393(3) Table 1	₹10,000	30%
Online Gaming	194BA	393(3) Table 2	No limit	30%
Horse Race	194BB	393(3) Table 3	₹10,000	30%

Nature		Old Section	New Section	Threshold	Rate
Lottery Commission		194G	393(3) Table 4	₹20,000	2%

TDS on CASH WITHDRAWAL

Nature	Old Section	New Section	Threshold	Rate
Cash Withdrawal (Co-op Society)	194N	393(3) Table 5D(a)	₹3 crore	2%
Cash Withdrawal (Others)	194N	393(3) Table 5D(b)	₹1 crore	2%

ARTICLE BY:

CA. SAHIL JAIN

SAHIL RAMNIWAS JAIN & ASSOCIATES

MOB. 9253710100

ARTICLE – II

YOUR PERSONAL SAVINGS BANK ACCOUNT IS NOT OUTSIDE GST JURISDICTION MERELY BECAUSE IT IS A “SAVINGS” ACCOUNT.

A COMMON MISCONCEPTION EVERY BUSINESSMAN MUST AVOID

Many taxpayers believe that once they obtain GST registration, only the transactions routed through their current account are relevant for GST compliance. **Receipts in a savings bank account are often ignored under the assumption** that such accounts are “personal” in nature and outside GST scrutiny. This assumption can create serious compliance exposure.



WHY SAVINGS ACCOUNT TRANSACTIONS MATTER UNDER GST

GST registration is linked with the taxpayer’s PAN, not merely with a single bank account. As a result, tax authorities can examine transactions **across all bank accounts associated with that PAN** whether current accounts, savings accounts, digital wallets, or other financial channels. Merely routing business receipts through a savings account does not change the taxability of the transaction.

WHAT BUSINESSES SHOULD DO

- **Maintain Proper Segregation:** Keep personal and business transactions separate as far as possible.
- **Reconcile All Bank Accounts:** Match GST turnover, books of accounts, and receipts across all bank accounts.
- **Maintain Supporting Documentation:** If certain credits are loans, gifts, capital introduction, transfers between own accounts, non-business receipts, proper documentary evidence should be available.
- **Ensure Correct GST Reporting:** Only non-taxable/non-business receipts should remain excluded from GST turnover.

Key takeaways:

Do not treat your Savings Bank Account as outside GST jurisdiction. If business-related receipts are being credited into any bank account linked to your PAN, ensure proper

reconciliation, documentation, and reporting in GST Returns. Proper compliance today can save you from notices, penalties, and unnecessary tax liability tomorrow.



CA Shivam Kansal

About the

Author CA.

Shivam

Kansal FCA,

B.Com

Area of expertise includes risk consulting including Internal Audit and process reviews, actively involved in Indirect Tax and Direct Tax advisory and compliance.

Author can be reached at: ca.kshivam@gmail.com, Ph. +91-83979-60907

ARTICLE - III

GLOBAL TRENDS

Few global trends, have transformed the world faster and more extensively than expected, driven by their interaction and combined impact.

As the Global trends have evolved over time, the ways they influence economies, societies, and businesses today differ significantly from how they appeared ten years ago.

Climate change

Despite efforts to cut carbon emissions, greenhouse gas levels, global temperatures, and extreme weather events continue to rise, intensifying climate-related risks worldwide.

Key impacts:

- Housing loss, higher living costs, resource scarcity, increased conflict, and health risks from emerging diseases.
- Pressure to transform business models, resource shortages, supply chain disruptions, and opportunities in climate technology.
- Financial strain, threats to food security, climate-driven migration, and shifting economic dependencies due to changing global value chains.

Transformative technologies

Transformative technologies are reshaping society and creating significant value, but they also bring growing challenges such as job disruption, privacy concerns, misinformation, and cybersecurity risks.

Key impacts:

- Greater productivity, workforce disruption from AI and automation, loss of privacy, increased fraud, and mental health challenges.
- Competitive advantages through technology, pressure for digital transformation, skills shortages, and higher cyber risks.
- Difficulty keeping pace with technological change, emergence of new institutions, increased regulatory demands, and shifting economic dependencies based on access to critical technologies.

Demographic shifts

Global populations are aging at different rates, creating demographic imbalances that lead to labor shortages in some countries and high unemployment, emigration, and economic strain in others.

Key impacts:

- Unaffordable retirement, shortages of essential services, youth unemployment, and increased poverty.

- Changing consumer demand, workforce skill gaps, and challenges managing multigenerational employees.
- Labor capacity mismatches, increased migration, social polarization, and pressure on welfare systems and tax revenues.

Social disruption

Massive pressure—resulting from social and economic asymmetry, polarisation, and eroding trust—leads to greater social unrest.

The global landscape is becoming increasingly fragmented and multipolar, as multiple nations compete for influence while others align with competing blocs or act as sources of instability. Simultaneously, countries are prioritizing self-reliance, resilience, and localization to safeguard their strategic and economic interests.

The Megatrends will continue shaping the world for years to come, each posing significant challenges and potential tipping points for humanity. Their combined effects amplify social, economic, and environmental pressures, making it increasingly difficult for societies to address issues such as climate change, technological disruption, demographic change, and global fragmentation.

CA Seema Miglani

ex PWC, ex E&Y, ex HSBC, ex Citi, ex Detusche,

+91 99534 29909

enewsletterpanipat@gmail.com

ARTICLE – IV

SHARING KNOWLEDGE THROUGH PRACTICAL LITIGATION EXPERIENCE

Tax Litigation in Practice: Facts, Law and Strategy

The true strength of the Chartered Accountancy profession lies in the continuous exchange of knowledge and practical experiences. With this objective, I am pleased to contribute to the inaugural editions of the Monthly Journal of the Panipat Branch of NIRC of ICAI by sharing certain favorable orders received from the Hon'ble Income Tax Appellate Tribunal (ITAT).

These cases are not merely success stories; they are practical learning tools that demonstrate the importance of thorough factual analysis, proper interpretation of law, strategic drafting of appeals, effective preparation of paper books, and persuasive advocacy before appellate authorities. In each case, I have attempted to discuss the factual background, legal issues involved, arguments advanced on behalf of the assesses, judicial precedents relied upon, and the reasoning adopted by the Hon'ble Tribunal while granting relief.

I hope that these case studies will assist fellow professionals, young practitioners, and students in understanding the practical aspects of tax litigation and appellate advocacy. Knowledge grows when it is shared, and I believe that collective learning from real-life experiences strengthens our profession and ultimately contributes to better representation of taxpayers and the administration of justice.

I sincerely appreciate the efforts of the Panipat Branch of NIRC of ICAI in launching this Monthly Journal and providing a platform for professionals to share their experiences, insights, and expertise for the benefit of the fraternity.

CA IP Mukesh Mittal

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI BENCH
'SMC', NEW DELHI

BEFORE SH. SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 5174/DEL/2025 : ASSTT. YEAR : 2017-18

Yashbir Singh, Prop. M/s. Yashbir Trading Co. Booth No.8, Madlauda Mandi, Panipat 132103, Haryana	Vs	ITO Ward- 5 Panipat
(APPELLANT)		(RESPONDENT)
PAN No. BTZPS3402F		

ASSESSEE BY: SH.MUKESH KUMAR MITTAL, CA REVENUE BY : SH. MANOJ KUMAR, SR. DR

Date of Hearing: 24.09.2025	Date of Pronouncement: 13.10.2025
------------------------------------	--

ORDER

This assessee's appeal for Assessment Year 2017-18, arises against the Addl/JCIT(A), Agra's DIN & order No. ITBA/APL/S/250/2025-26/10790135299(1) dated 31.07.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during course of hearing that the first and foremost legal issue which arises for the tribunal's apt adjudication that is validity of impugned assessment framed by the learned Assessing Officer dated 25.12.2019 itself. This is for the precise reason that the Assessing Officer framing assessment herein is the learned Income Tax Officer, Ward- 5, Panipat whereas the Income Tax officer, Ward- 2, Fatehbad had issued mandatory section 143(2) notice dated 13.08.2018. Meaning thereby that it is clear cut case if the learned Assessing Officer having not issued any section 143(2) notice forming a mandatory condition in ACIT Vs. Hotel Blue Moon (2010) 321 ITR 362 (SC). I accordingly reject Revenue's vehement contentions supporting the impugned assessment in very terms. The assessee succeeds in his instant first and foremost legal ground. All the other pleading between the parties on merits stand rendered academic.

4. This assessee's appeal is allowed.
Order Pronounced in the Open Court on 13/10/2025.

DATED:13/10/2025

NEHA, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(SATBEER SINGH GODARA) JUDICIAL MEMBER

ASSISTANT REGISTRAR

ARTICLE – IV

आयकर अपीलिय अधिकरण
दिल्ली पीठ “एस एम सी”, दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”, DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं.314/दिल्ली/2025 (नि.ब. 2011-12)
ITA No.314/DEL/2025 (A.Y. 2011-12)

Sanjeev Kumar,
13, VPO Ugra Kheri, Panipat,
Haryana 132103
PAN: ASVPK-4205-C
बनाम Vs.

..... अपीलार्थी/Appellant

Income Tax Officer, Ward-4,
Aayakar Bhawan, Sector-6, Panipat,
Haryana 132103

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : Shri Mukesh Kumar Mittal, Chartered
Accountant
प्रतिवादीद्वारा/Respondent by : Ms. Sudha Gupta, Sr. DR

सुनवाई की तिथि/ Date of hearing : 30/07/2025

घोषणा की तिथि/ Date of pronouncement: : 27/10/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short ‘the CIT(A)’] dated 08.11.2024, for Assessment Year 2011-12.

2. Shri Mukesh Kumar Mittal, AR of the assessee submits that the assessment u/s.148 of the Income Tax Act,1961(hereinafter referred to as ‘the Act’) was made by the Assessing Officer (AO) vide order dated 30.11.2018 in ex-parte proceedings. He contended that as per the Assessment Order, the AO had issued notice u/s.148 of the Act on 31.03.2018 through speed post as well as online

through e-proceedings of the ITBA module. He pointed that a perusal of notice would show that it is digitally signed at 7.43PM on 31.03.2018. However, said notice was never served on the assessee and it is highly improbable that the notice which is digitally signed at 7.43 PM could be sent by through speed post after 7.43 PM. Thus, assessment made u/s.148 of the Act without service of notice is unsustainable. The Id. Counsel further submitted that even in the First Appellate proceedings, the assessee was not given proper opportunity to rebutting findings of the AO in remand report. On merits the Id. AR of the assessee submitted that the cash deposits were from earlier withdrawals. On merits, he reiterated the submissions made before the CIT(A).

3. Per contra, Ms. Sudha Gupta representing the department vehemently defended the impugned order. The Id. DR submits that notice issued u/s.148 of the Act was duly served on the assessee. However, the assessee failed to respond to the notice issued u/s.148 of the Act and subsequent notice issued u/s.142(1) of the Act. Therefore, the Assessing Officer was constrained to complete the assessment involving section 144 of the Act on the basis of material available with him.

sent through e-portal was served on the assessee. The Revenue has not been able to controvert the argument of the assessee that the notice issued u/s.148 of the Act was not served on the assessee. No material is placed on record to show that the notice was dispatched through speed post on 31.03.2018 and/or the notice issued through ITBA portal was served on the assessee. Hence, I find merit in the submissions of the assessee challenging validity of the assessment proceedings.

5. The assessment framed without service of notice u/s. 148 of the Act is without jurisdiction, hence, quashed. In the result, assessee's appeal is allowed.

Order pronounced in the open court on Monday the 27th day of October, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 27/10/2025

NV/-

प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

INCOME TAX - महाकुम्भ PART 1

 Workshop on Direct Taxes

 1st & 2nd May 2026 |  12 CPE Hours



Chief Guest (Day 1)
SH. MANDEEP KUMAR
SDM PANIPAT



Chief Guest (Day 2)
SH. HARSHIT BANSAL, IRS
Joint Commissioner,
Income Tax, Karnal Range



 **1st & 2nd May 2026**

12 CPE Hours



CA. BHUPINDER DIXIT
Chairman
Panipat Branch of NIRC of ICAI

KEY CONCERNS:-

- ☒ Sessions by High Court / Supreme Court Practitioners
- ☒ Practical insights on latest Income Tax issues
- ☒ Expert speakers from department & profession

 CA. (ADV.) RANO JAIN EX-ITAT Topic : All about reassessment proceedings under Income Tax Act Timings : 10.00 AM to 01.00 PM	EMINENT SPEAKERS (Day 2)	 DR. (CA.) KAPIL GOEL (ADV.) Topic : How to Replies /Remedies of notices under Income tax act as well as 360 degree view of unexplained income. Timings : 10.00 AM to 01.00 PM
 CA. SUNIL GARG Topic : Taxation and assessment of charitable trust in new income tax act Timings : 02.00 PM to 5.00 PM		 CA. (ADV.) PANKAJ SARAOGI Topic : Books of A/cs, Tax Audit and Presumptive Taxation under ITA 2025 Timings : 02.00 PM to 5.00 PM











THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF INDIA

(Set up by an Act of Parliament)



PANIPAT BRANCH

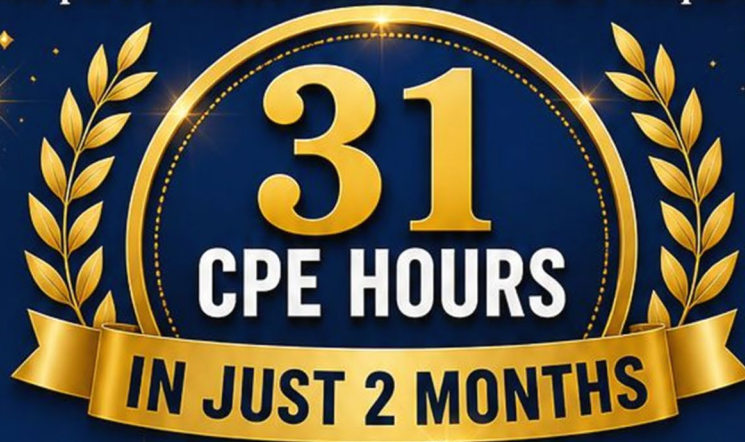
OF NIRC OF ICAI

Celebrating Achievement & Team Spirit

We are proud to announce the successful completion of



LEARN
ENGAGE
GROW



COMMITMENT
COLLABORATION
EXCELLENCE

आभार



MEMBERS

Your active participation
and enthusiasm are
the driving force behind
our success.



MANAGEMENT

Your guidance, vision and
unwavering support have
been instrumental in
achieving this milestone.



STAFF

Your dedication, hard work
and seamless coordination
made this achievement
possible in record time.

*This achievement reflects the dedication, coordination
and commitment of our entire team.*

ALSO PROUD TO HAVE CONDUCTED

★ 2 IMPORTANT SEMINARS FOR CA STUDENTS ★

1



SEMINAR 1

How to Face Exam

→ For CA Students ←

2



SEMINAR 2

RERA Act

→ For CA Students ←

★ TOGETHER, WE CONTINUE TO LEARN, GROW & EXCEL! ★



Panipat Branch
of NIRC of ICAI



Towards Excellence in
Professional Learning

♥ Thank You All for Making This Milestone Possible! ♥

WORKSHOP ON DIRECT TAXES









प्रथम दिवस पर मुख्य अतिथि के रूप में एसडीएम मंदीप कुमार उपस्थित आईसीएआई में डायरेक्ट टैक्सेस वर्कशाप का शुभारंभ

हरिभूमि न्यूज पानीपत

द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की डायरेक्ट टैक्सेस कमेटी के तत्वावधान में उत्तरीय भारतीय क्षेत्रीय परिषद की पानीपत की शाखा में प्रधान सीए भूपेंद्र दीक्षित की अध्यक्षता में डायरेक्ट टैक्सेस पर वर्कशाप का आयोजन किया गया। कार्यक्रम को आयकर निदेशालय पीआरए पीएंडपी का प्रकाशन सहयोग प्राप्त रहा तथा आयोजन आईसीएआई की डायरेक्ट टैक्सेस कमेटी डीटीसी के तत्वावधान में किया गया। जिसमें प्रथम दिवस पर मुख्यअतिथि के रूप में एसडीएम मंदीप कुमार उपस्थित रहे। जबकि द्वितीय दिवस पर मुख्यअतिथि हर्षित



पानीपत। आईसीएआई के अध्यक्ष सीए भूपेंद्र दीक्षित वर्कशाप में अतिथियों को स्मृति चिह्न भेंट करते हुए। फोटो: हरिभूमि
बंसल जॉइंट कमिशनर, आयकर के साथ किया गया। मंच संचालन शाखा की सचिव सीए रजनी गोयल ने किया। धन्यवाद प्रस्ताव शाखा के कोषाध्यक्ष सीए दीपक गोयल, सीए कंवरदीप सिंह चेरमैन

ये रहे उपस्थित

सीए रानो जैन, सीए सुनील गर्ग, सीए कपिल गोयल, सीए एडवोकेट पंकज सराओगी व शाखा के प्रधान सीए भूपेंद्र दीक्षित विशेष से उपस्थित रहे। कार्यक्रम में चार्टर्ड अकाउंटेंट्स जिनमें सीए जगदीश धर्माजा, कृष्ण सेठी, मितेश मल्होत्रा, कुणाल कथूरिया, संजय जैन, हंस राज खुराना, राज कुमार रावल, सुकेश गुप्ता, जोगिंदर पाल, गोविंद सेनी, चिरंजीवी सोदी, मुकेश शर्मा, जसबीर दहिया, सुधीर शर्मा, रमन मान, अजय वर्मा एवं मुकेश मितल उपस्थित रहे।

पानीपत एवं सीए सोनू गोयल पूर्व अध्यक्ष ने आए हुए अतिथि का गुलदस्ता देकर और स्मृति चिन्ह देकर स्वागत किया।

दैनिक सवेरा टाइम्स

जोड़े से उठाने की ओर...

दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया ने डायरेक्ट टैक्सेस वर्कशाप आयोजित

सवेरा न्यूज/विनोद पांचाल

पानीपत, 3 मई : दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की डायरेक्ट टैक्सेस कमेटी के तत्वावधान में उत्तरीय भारतीय क्षेत्रीय परिषद की पानीपत शाखा द्वारा शाखा के प्रधान सीए भूपेंद्र दीक्षित की अध्यक्षता में डायरेक्ट टैक्सेस पर वर्कशाप का आयोजन किया गया।

कार्यक्रम को आयकर निदेशालय पीआरए पीएंडपी का प्रकाशन सहयोग प्राप्त रहा तथा आयोजन आईसीएआई की डायरेक्ट टैक्सेस कमेटी डीटीसी के तत्वावधान में किया गया।

जिसमें प्रथम दिवस पर मुख्यअतिथि के रूप में एसडीएम मंदीप कुमार उपस्थित रहे। जबकि द्वितीय दिवस पर मुख्यअतिथि हर्षित बंसल जॉइंट कमिशनर, आयकर विभाग, करनाल रेंज पधारें।

कार्यक्रम का शुभारंभ दीप प्रज्वलन के साथ किया गया। मंच संचालन शाखा की सचिव सीए रजनी गोयल ने किया। धन्यवाद प्रस्ताव शाखा उपाध्यक्ष सीए जितेंद्र बांगा ने किया। शाखा के कोषाध्यक्ष सीए दीपक गोयल, सीए कंवरदीप सिंह



दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया डायरेक्ट टैक्सेस वर्कशाप में अतिथियों का सम्मान करते हुए। (मोहन लाल)

चेयरमैन पानीपत एवं सीए सोनू गोयल पूर्व अध्यक्ष ने आए हुए अतिथि का गुलदस्ता देकर और स्मृति चिन्ह देकर स्वागत किया। वहीं सीए एडवोकेट रानो जैन, सीए सुनील गर्ग, सीए कपिल गोयल एडवोकेट, सीए एडवोकेट पंकज सराओगी व शाखा के प्रधान सीए भूपेंद्र दीक्षित विशेष से उपस्थित रहे।

कार्यक्रम में चार्टर्ड अकाउंटेंट्स जिनमें सीए जगदीश धर्माजा, कृष्ण सेठी, मितेश मल्होत्रा, कुणाल कथूरिया, संजय जैन, हंस राज खुराना, राज कुमार रावल, सुकेश गुप्ता, जोगिंदर पाल, गोविंद सेनी, चिरंजीवी सोदी, मुकेश शर्मा, जसबीर दहिया, सुधीर शर्मा, रमन मान, अजय वर्मा एवं मुकेश मितल उपस्थित रहे।



पानीपत में डायरेक्ट टैक्सेस पर दो दिवसीय वर्कशॉप आयोजित

■ आईसीएआई पानीपत शाखा ने विशेषज्ञों के साथ कर कानूनों पर दी विस्तृत जानकारी पानीपत (सच कहें न्यूज)। द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की डायरेक्ट टैक्सेस कमेटी के तत्वावधान में उत्तरीय भारतीय क्षेत्रीय परिषद (ठक्कड़) की पानीपत शाखा द्वारा प्रधान सीए भूपेंद्र दीक्षित की अध्यक्षता में डायरेक्ट टैक्सेस विषय पर दो दिवसीय वर्कशॉप आयोजित की गई। कार्यक्रम को आयकर विभाग के प्रकाशन सहयोग से आयोजित किया गया।

मुख्य अतिथि एसडीएम मंदीप कुमार तथा दूसरे दिन जॉइंट कमिश्नर आयकर विभाग (करनाल रेंज) हर्षित बंसल उपस्थित रहे।

वर्कशॉप में सीए (एडवोकेट) रानो जैन ने



आयकर अधिनियम के तहत रीअसेसमेंट कार्यवाही, सीए सुनील गर्ग ने चैरिटेबल ट्रस्ट के कराधान, डॉ. (सीए) कपिल गोयल ने आयकर नोटिस व अघोषित आय से जुड़े प्रावधान तथा सीए (एडवोकेट) पंकज सराओगी ने लेखा पुस्तकों, टैक्स ऑडिट व प्रेजमिंटव टैक्सेशन पर

विशेषज्ञ जानकारी साझा की। प्रधान सीए भूपेंद्र दीक्षित ने कहा कि ऐसे शैक्षणिक कार्यक्रमों के माध्यम से सदस्यों को नवीन कर प्रावधानों की जानकारी उपलब्ध कराना संस्था का मुख्य उद्देश्य है। उन्होंने कार्यक्रम की सफलता पर सभी प्रतिभागियों का आभार व्यक्त किया।

दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की डायरेक्ट टैक्ससेस वर्कशाप आयोजित



उत्तम हिन्दू न्यूज नेटवर्क

पानीपत/कौशिक : दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की डायरेक्ट टैक्ससेस कमेटी के तत्वावधान में उत्तरीय भारतीय क्षेत्रीय परिषद की पानीपत शाखा द्वारा शाखा के प्रधान सीए भूपेंद्र दीक्षित की अध्यक्षता में डायरेक्ट टैक्ससेस पर वर्कशॉप का आयोजन किया गया। कार्यक्रम को आयकर निदेशालय पीआरए पीएंडपी का प्रकाशन सहयोग प्राप्त रहा तथा आयोजन आईसीएआई की डायरेक्ट टैक्ससेस कमेटी डीटीसी के तत्वावधान में किया गया। जिसमें प्रथम दिवस पर मुख्यअतिथि के रूप में एसडीएम मंदीप कुमार उपस्थित रहे। जबकि द्वितीय दिवस पर

मुख्यअतिथि हर्षित बंसल जॉइंट कमिशनर, आयकर विभाग, करनाल रेंज पधारे। कार्यक्रम का शुभारंभ दीप प्रज्वलन के साथ किया गया। मंच संचालन शाखा की सचिव सीए रजनी गोयल ने किया। धन्यवाद प्रस्ताव शाखा उपाध्यक्ष सीए जितेंद्र बांगा ने किया। शाखा के कोषाध्यक्ष सीए दीपक गोयल, सीए कंवरदीप सिंह चेयरमैन पानीपत एवं सीए सोनू गोयल पूर्व अध्यक्ष ने आए हुए अतिथि का गुलदस्ता देकर और स्मृति चिन्ह देकर स्वागत किया। वहीं सीए एडवोकेट रानो जैन, सीए सुनील गर्ग, सीए कपिल गोयल एडवोकेट, सीए एडवोकेट पंकज सराओगी व शाखा के प्रधान सीए भूपेंद्र दीक्षित विशेष से उपस्थित रहे।

आज समाज

पानीपत, सोमवार, 04 मई, 2026

03

पानीपत

रीअसेसमेंट और ट्रस्ट टैक्सेशन पर विशेषज्ञों ने दी अहम जानकारी

आज समाज नेटवर्क

पानीपत। दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की डायरेक्ट टैक्ससेस कमेटी के तत्वावधान में उत्तरीय भारतीय क्षेत्रीय परिषद (एनआईआईआरसी) की पानीपत शाखा द्वारा दिनांक 1 एवं 2 मई 2026 को शाखा के प्रधान सीए भूपेंद्र दीक्षित की अध्यक्षता में डायरेक्ट टैक्ससेस पर वर्कशॉप का आयोजन किया गया। इस कार्यक्रम को आयकर विभाग (डायरेक्टरेट ऑफ इनकम टैक्स - पीआर, पी एंड पी का प्रकाशन सहयोग प्राप्त रहा तथा आयोजन आईसीएआई की डायरेक्ट टैक्ससेस कमेटी के तत्वावधान में किया गया।

कार्यक्रम के प्रथम दिवस पर मुख्य अतिथि के रूप में मंदीप कुमार, एसडीएम, पानीपत उपस्थित रहे। द्वितीय दिवस पर हर्षित बंसल, आईआरएस, जॉइंट कमिशनर, आयकर विभाग (करनाल रेंज) ने मुख्य



बढ़ाई। सीए (एडवोकेट) रानो जैन (एसएस आईटीएटी) द्वारा हआकर अधिनियम के अंतर्गत पुनर्गठन कार्यवाही पर विस्तृत व्याख्यान दिया गया। उन्होंने अपने संबोधन में कहा कि हरीअसेसमेंट कार्यवाहियों में कानूनी प्रक्रियाओं का सही पालन अत्यंत आवश्यक है, अन्यथा आकलन विवादित हो सकता है। करदाताओं को

सटीक जवाब देना चाहिए ताकि अनावश्यक विवादों से बचा जा सके। सीए सुनील गर्ग द्वारा हआकर अधिनियम में चैरिटेबल ट्रस्ट का कगधन एवं आकलन विषय पर जानकारी प्रदान की गई। उन्होंने कहा कि हआरिटेबल ट्रस्ट के लिए नए आयकर प्रावधानों की समझ और अनुपालन बेहद महत्वपूर्ण हो गया है।

से ट्रस्ट कर लाभों का सही तरीके से उपयोग कर सकते हैं। डा. (सीए) कपिल गोयल (एडवोकेट) द्वारा हआकर अधिनियम के अंतर्गत नोटिस के उत्तर एवं उपाय तथा अधोपित आय पर 360 डिग्री हआक्रोण्ड विषय पर मार्गदर्शन दिया गया। उन्होंने कहा कि हआकर नोटिसों का जवाब रणनीतिक और

करदाता का पक्ष मजबूत रहे। अधोपित आय के मामलों में 360 डिग्री हआक्रोण्ड अपनाकर जोखिमों को कम किया जा सकता है। सीए (एडवोकेट) पंकज सराओगी द्वारा हआलेखा पुस्तकों, टैक्स ऑडिट एवं प्रेजिडेंट टैक्सेशन (आईटीए 2025) पर व्याख्यान दिया गया। उन्होंने कहा कि हआलेखा पुस्तकों की सही मॉटेनेंस और टैक्स ऑडिट का अनुपालन करदाताओं के लिए अत्यंत आवश्यक है। प्रेजिडेंट टैक्सेशन योजना छोटे व्यवसायों के लिए अनुपालन को सरल बनाती है, लेकिन इसकी सीमाओं को समझना जरूरी है।

शाखा के प्रधान सीए भूपेंद्र दीक्षित ने कहा कि पानीपत ब्रांच ऑफ एनआईआईआरसी ऑफ आईसीआईआई द्वारा इस प्रकार के शैक्षणिक कार्यक्रमों के माध्यम से सदस्यों को अद्यतन जानकारी प्रदान करने के लिए निरंतर प्रयास किए जा रहे हैं। तथा कार्यक्रम

किया। कार्यक्रम का शुभारंभ दीप प्रज्वलन के साथ किया गया। मंच का संचालन शाखा की सचिव सीए रजनी गोयल किया। धन्यवाद प्रस्ताव शाखा के कोषाध्यक्ष सीए दीपक गोयल, सीए कंवरदीप सिंह (निकासा चेयर पानीपत) एवं सीए सोनू गोयल (अध्यक्ष) ने आए हुए अतिथि गुलदस्ता देकर और स्मृति चिन्ह दे स्वागत किया।

कार्यक्रम में बड़ी संख्या में चार्टर्ड अकाउंटेंट्स, जिनमें सीए जगदीश धामी, सीए कृष्ण सेठी, सीए मि. मल्होत्रा, सीए कुणाल कर्धूरिया, र. संजय जैन, सीए हंस राज खुराना, र. राज कुमार खल्ल, सीए सुकेश गु. सीए जोगेंद्र पाल, सीए नरेंद्र से. सीए चिरंजीवी सोढ़ी, सीए मुकेश श. सीए जसवीर दहिया, सीए सुधीर श. सीए रमन मान, सीए अजय वर्मा। सीए मुकेश मित्तल सहित अन्य सर

The Panipat Branch management meeting with the Hon able President ICAI CA. Prasanna Kumar D and Chairman NIRC CA Navya Malhotra at ICAI, New Delhi was a wonderful experience, filled with insightful discussions.





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



PANIPAT BRANCH OF NIRC OF ICAI

Organise a Seminar on

**Deep Dive Insights into AS 9, AS 7, AS 22 &
AS for Year End Consideration w.r.t Financial Statements of
Non- Corporate Entities (Including SMEs)**



CA. Prasanna Kumar D
President, ICAI



9th May 2026 (Saturday)



10 AM to 2 PM



CA. Mangesh Pandurang Kinare
Vice - President, ICAI

4
CPE hrs.



CA. Amit Garg
Guest Speaker



CA. Kartik Jindal
Guest Speaker



**ICAI BHAWAN, SCO 7-8, Sec.-25,
Transport Nagar, G. T. Road, Panipat**



CA. Bhupinder Dixit
Chairman
Panipat Branch of NIRC of ICAI

Kindly join the Programme in full strength.
Programme will be followed by **Breakfast & Lunch**



CA Jitender Banga
Vice-Chairman



CA Rajni Goyal
Secretary



CA Deepak Goel
Treasurer



CA Kanwerdeep Singh
NICASA, Chairman Panipat



CA Sonu Goel
IP Chairman



CA Sachin Bahl
NICASA, Chairman, NIRC
Ex-officio, Panipat

For More Detail : **Ms. Mamta Prajapati** (Branch Incharge) **92530-57195**

For Annual Branch Members : NIL For Others : Rs. 400/- (Plus GST)

Panipat@icai.org



DEEP DRIVE INSIGHTS AS 9, AS 7, AS 22 & AS

May 9th







संक्षिप्त समाचार

लेखा मानकों के प्रविधान पर दी जानकारी



दीप प्रज्वलित करते हुए अतिथि व अन्य ।

जागरण संवाददाता • पानीपत: द इंस्टीट्यूट आफ चार्टर्ड अकाउंटेंट्स आफ इंडिया की उत्तरी भारतीय क्षेत्रीय परिषद की पानीपत शाखा द्वारा शनिवार को सेमिनार आयोजित किया । मुख्यातिथि थाना प्रभारी दीपक कुमार उपस्थित रहे । अध्यक्षता सीए भूपेंद्र दीक्षित ने की । मुख्य वक्ता सीए अमित गर्ग और सीए कार्तिक जिंदल रहे । सीए अमित गर्ग ने लेखा मानकों के प्रविधान, राजस्व मान्यता और निर्माण

अनुबंधों की व्यावहारिक समस्याओं पर जानकारी दी । वहीं, सीए कार्तिक जिंदल ने लघु और मध्यम उद्यमों के वित्तीय विवरण, स्थगित कर और अनुपालन से जुड़े पहलुओं पर प्रकाश डाला । इस अवसर पर सीए रजनी गोयल, सीए जितेन्द्र बांगा, सीए दर्विंदर कपूर, सीए विमल गोयल, सीए सुनील जैन, सीए कविता खुराना, सीए हंसराज खुराना, सीए मोहन सिंगला आदि मौजूद रहे ।

गैर-निगमित संस्थाओं के वर्षांत वित्तीय विवरणों के संदर्भ में गहन अध्ययन विषय पर सैमिनार का किया आयोजन



सैमिनार में भाग लेते हुए सी. ए. शाखा के सदस्य।

(पंकेस)

पानीपत, 9 मई (खब) : दि इंस्टीच्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की उत्तरीय भारतीय क्षेत्रीय परिषद की पानीपत शाखा द्वारा शाखा के प्रधान सी.ए. भूपेंद्र दीक्षित की अध्यक्षता में शनिवार को एएस-9, एएस-7 एएस-22 एवं गैर-निगमित संस्थाओं लघु एवं मध्यम उद्यमों सहित के वर्षांत वित्तीय विवरणों के संदर्भ में गहन अध्ययन विषय पर एक सैमिनार का आयोजन किया। सैमिनार के मुख्य वक्ता सी.ए. अमित गर्ग एवं सी.ए. कार्तिक जिंदल रहे।

इस अवसर पर साइबर अपराध प्रकोष्ठ, पानीपत के थाना प्रभारी दीपक कुमार कार्यक्रम में सम्मानित अतिथि के रूप में उपस्थित रहे। मुख्य वक्ता के रूप में सी.ए. अमित गर्ग ने लेखा मानक एएस-9, एएस-7, एएस-22 से संबंधित महत्वपूर्ण प्रावधानों पर विस्तृत प्रकाश डालें। उन्होंने राजस्व मान्यता, निर्माण अनुबंधों तथा वर्षांत वित्तीय विवरण तैयार करते समय आने वाली व्यावहारिक समस्याओं के समाधान पर मार्गदर्शन प्रदान किया।

दूसरे वक्ता सी.ए. कार्तिक जिंदल ने लेखा गैर-निगमित संस्थाओं के वित्तीय विवरणों से जुड़े महत्वपूर्ण पहलुओं पर अपने विचार साझा करें।

उन्होंने स्थगित कर अनुपालन संबंधी आवश्यकताओं तथा लघु एवं मध्यम उद्यमों के लिए लेखांकन के व्यावहारिक दृष्टिकोण पर विशेष चर्चा की तथा वित्तीय विवरणों की पारदर्शिता, सटीकता एवं वैधानिक अनुपालन के महत्व को सरल एवं व्यावहारिक उदाहरणों के माध्यम से समझाया। उन्होंने बदलते लेखांकन मानकों एवं नियामकीय आवश्यकताओं के अनुरूप कार्य करने की उपयोगी रणनीतियों पर भी प्रकाश डाला। कार्यक्रम में उपस्थित सभी अतिथियों का गुलदस्ते व स्मृति चिन्ह देकर स्वागत किया गया कार्यक्रम का शुभारंभ दीप प्रज्वलन के साथ किया गया। मंच का संचालन शाखा सचिव सी.ए. रजनी गोयल ने व धन्यवाद प्रस्ताव शाखा उपाध्यक्ष सी.ए. जितेन्द्र बांगा ने किया।

शाखा के अन्य सदस्य सी.ए. दविंदर कपूर, सी.ए. विमल गोयल, सी.ए. सुनील जैन, सी.ए. कविता खुराना, सी.ए. हंसराज खुराना, सी.ए. मोहन सिंगला, सी.ए. विकास गर्ग, सी.ए. जोगिंदर पाल, सी.ए. मुकेश मित्तल, सी.ए. अनमोल बत्रा, सी.ए. जगदीश धमीजा, सी.ए. कृष्ण सेठी, सी.ए. मीनाक्षी गेरा, सी.ए. श्रुति गर्ग, सी.ए. विकास कुमार, सी.ए. विमल परुथी आदि मैबर्स मौजूद रहे।



The Institute of
Chartered Accountants
of India



DAY & NIGHT CRICKET MATCH



PANIPAT BRANCH
of
NIRC of ICAI

VS



INCOME TAX
DEPARTMENT

★ GUEST OF HONOUR ★

★ **Sh. Harshit Bansal Ji, IRS** ★
Joint Commissioner of Income Tax, Karnal



DATE
16th MAY 2026



TIME
**4:00 PM
ONWARDS**



**HI-TEA &
DINNER**
WILL BE SERVED

VENUE



LUXMI CRICKET STADIUM

Shimla Mulana Road, Panipat

*Join us for an electrifying
Day & Night Cricket Match
filled with excitement, team spirit,
and memorable moments
under the floodlights!*



WHERE PROFESSIONALS MEET PASSION BEYOND BOUNDARIES

Organised By:

PANIPAT BRANCH OF NIRC OF ICAI



**STUDENTS INDUSTRIAL TOUR TO BTW INDUSTRIES PVT.LTD.AT
RAI INDUSTRIAL AREA, SONIPAT 19-05-2026 .**











The Management of
PANIPAT BRANCH
OF NIRC OF ICAI



Congrats

♥ **EVERY MEMBERS** ♥

And specially to
CAREER COUNCILLOR

With all your dedication and support,

WE HAVE COVERED

20
SCHOOLS
IN FIRST MONTH OF MAY



AND APPROX

3300
STUDENTS



TILL ANNOUNCEMENT OF
HOLIDAY BY HARYANA GOVT.

Thankful to all of you



— Together, Inspiring Futures. —

PANIPAT BRANCH



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



Residential Refresher Course in

Kasauli

10

CPE hrs.

21 - 22 May 2026

Venue :
Hotel Shivalik
Kasauli (H.P.)

Organized by

WOMEN & YOUNG MEMBERS EXCELLENCE COMMITTEE

Hosted By : **PANIPAT BRANCH OF NIRC OF THE ICAI**
&
HIMACHAL PRADASH BRANCH OF NIRC OF ICAI



CA. Prasanna Kumar D
President, ICAI



CA. Mangesh Pandurang Kinare
Vice - President, ICAI



CA. Purushottam H. Khandelwal
Chairman, WYMEC



CA. Sripriya Kumar
Vice-Chairperson, WYMEC



CA. Bhupinder Dixit
Chairman, Panipat Branch ICAI

KEYNOTE SPEAKERS



CA. Sonia Arora

Topic : Understanding the legal and operational pitfalls in GST – before they become prosecution triggers.

21 May at 2.00 - 5.00 PM



CA. Triveni Sehgal

Topic : LIFO the Party: How to have a social life when your calendar says, 'Tax Season'

21 May at 5.00 - 7.00 PM



Ms. Kusam Gandhi

Topic : Instructions of GSTAT

22 May at 9.00 - 12.00 PM



Ms. Neha Gupta

Topic : Personal branding using social media

22 May at 12.00 - 2.00 PM



CA. Rajni Goyal
Co-ordinator
Secretary, Panipat Branch ICAI



CA Jitender Banga
Vice-Chairman



CA Deepak Goel
Treasurer



CA Kanwerdeep Singh
NICASA, Chairman Panipat



CA Sonu Goel
IP Chairman



CA Sachin Bahi
NICASA, Chairman, NIRC
Ex-officio, Panipat

For More Detail : **Ms. Mamta Prajapati** (Branch Incharge) **92530-57195**

Fee : Rs. 6000/- (Plus GST)

Office : ICAI BHAWAN, SCO 7-8, Sec.-25, Transport Nagar, G. T. Road, PANIPAT Ph. : 88168 01146, 0180-4007262



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



PANIPAT BRANCH OF NIRC OF ICAI

Organise a Seminar on

CODE OF ETHICS

&

Recent Changes in Income Tax Return Filing

"Critical Issues and Practical Challenges relating to TDS, Foreign remittances
form 146/145 Presumptive Taxation and Maintenance of Books of Accounts and NPO Registrations"

5
CPE hrs.



CA. Amarjit Chopra
Former President of ICAI
EMINENT SPEAKER



CA. Pankaj Kumar Mishra
EMINENT SPEAKER



23rd May 2026 (Saturday)



9.30 AM to 2.30 PM



ICAI BHAWAN, SCO 7-8, Sec.-25,

Transport Nagar, G. T. Road, Panipat



CA Bhupinder Dixit
Chairman
Panipat Branch ICAI

Kindly join the Programme in full strength. Programme will be followed by **Breakfast & Lunch**



CA Jitender Banga
Vice-Chairman



CA Rajni Goyal
Secretary



CA Deepak Goel
Treasurer



CA Kanwerdeep Singh
NICASA, Chairman Panipat



CA Sonu Goel
IP Chairman



CA Sachin Bahl
NICASA, Chairman, NIRC
Ex-officio, Panipat

For More Detail : **Ms. Mamta Prajapati** (Branch Incharge) **92530-57195**

For Annual Branch Members : **FREE** For Others : **Rs. 500/- (Plus GST)**













NATIONAL TALENT SEARCH 2026-2027

May 25th, 2026



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



NATIONAL TALENT SEARCH 2026-27

BOARD OF STUDIES - OPERATIONS

BRANCH LEVEL

**SMALL TRIUMPH. TRANSCEND
YOUR NATIONAL
JOURNEY BEGINS HERE.**

Dream - Compete - Lead



CA. Prasanna Kumar D
President, ICAI



CA. Mangesh Pandurang Kinare
Vice - President, ICAI



CA. Rajesh Sharma
Chairman, BoS-Operations



CA. Gyan Chandra Misra
Vice-Chairman, BoS-Operations



CA. Bhupinder Dixit
Chairman, Panipat Branch ICAI

SCAN FOR
REGISTRATION



COMPETITIONS

25th MAY 2026 at 10.30 am



Sketching



Chess



Pitch Deck



Poetry



CA. Ayushree Khanna
Programme Co-ordinator

All Pitch Deck winners of Regional Level will get an opportunity to view live pitching at
MSME Start Up Sphere to be held in Mumbai **Jio World Convention Centre**.



ICAI BHAWAN, SCO 7-8, Sec.-25, Transport Nagar, G. T. Road, Panipat

CA Students Eligibility to Participated in 2026 27 NTS

1. **Eligible** : Students registered for intermediate or final course and currently undergoing practical training.
2. **Not Eligible** : Member of CA students Association
3. **Not Eligible** : Students who have completed practical training.
4. **Participation Limit** : One competition only per year.
5. **Restriction** : previous year National level winner cannot participate in the same event this year.

Kindly join the Programme in full strength. Programme will be followed by **Breakfast & Lunch**

HOSTED BY : PANIPAT BRANCH OF NIRC OF ICAI



CA Jitender Banga
Vice-Chairman



CA Rajni Goyal
Secretary



CA Deepak Goel
Treasurer



CA Kanwerdeep Singh
NICASA, Chairman Panipat



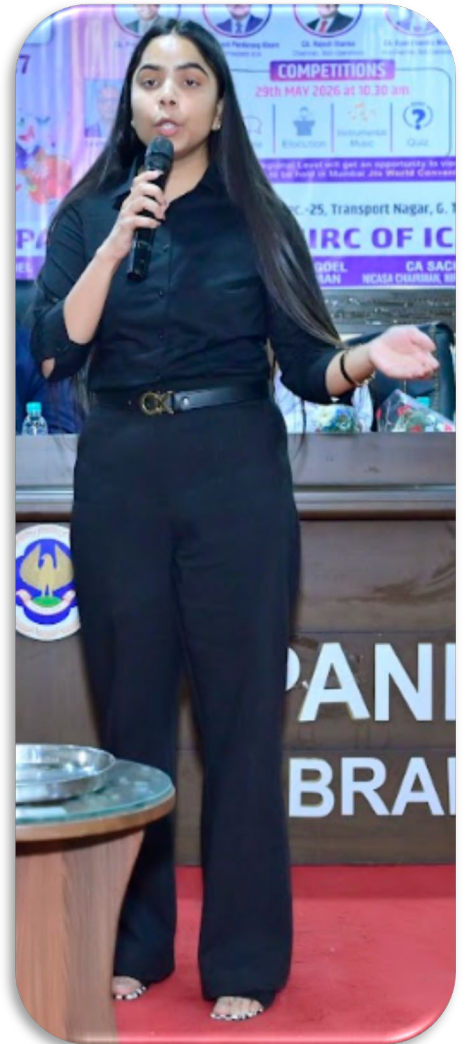
CA Sonu Goel
IP Chairman



CA Sachin Bahl
NICASA, Chairman, NIRC
Ex-officio, Panipat

For More Detail : **Ms. Mamta Prajapati** (Branch Incharge) **92530-57195**





NATIONAL TALENT SEARCH 2026-2027

May 29th, 2026



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



NATIONAL TALENT SEARCH 2026-27

BOARD OF STUDIES - OPERATIONS

BRANCH LEVEL

**SMALL TRIUMPH. TRANSCEND
YOUR NATIONAL
JOURNEY BEGINS HERE.**

Dream - Compete - Lead



CA. Prasanna Kumar D
President, ICAI



CA. Mangesh Pandurang Kinare
Vice - President, ICAI



CA. Rajesh Sharma
Chairman, BoS-Operations



CA. Gyan Chandra Misra
Vice-Chairman, BoS-Operations



CA. Bhupinder Dixit
Chairman, Panipat Branch ICAI

SCAN FOR
REGISTRATION



COMPETITIONS

29th MAY 2026 at 10.30 am



Debate



Elocution



Instrumental
Music



Quiz



CA. Deepika Arora
Programme Co-ordinator

All Pitch Deck winners of Regional Level will get an opportunity to view live pitching at
MSME Start Up Sphere to be held in Mumbai **Jio World Convention Centre**.



ICAI BHAWAN, SCO 7-8, Sec.-25, Transport Nagar, G. T. Road, Panipat

CA Students Eligibility to Participated in 2026 27 NTS

1. **Eligible** : Students registered for intermediate or final course and currently undergoing practical training.
2. **Not Eligible** : Member of CA students Association
3. **Not Eligible** : Students who have completed practical training.
4. **Participation Limit** : One competition only per year.
5. **Restriction** : previous year National level winner cannot participate in the same event this year.

Kindly join the Programme in full strength. Programme will be followed by **Breakfast & Lunch**

HOSTED BY : PANIPAT BRANCH OF NIRC OF ICAI



CA Jitender Banga
Vice-Chairman



CA Rajni Goyal
Secretary



CA Deepak Goel
Treasurer



CA Kanwerdeep Singh
NICASA, Chairman Panipat



CA Sonu Goel
IP Chairman



CA Sachin Bahl
NICASA, Chairman, NIRC
Ex-officio, Panipat

For More Detail : **Ms. Mamta Prajapati** (Branch Incharge) **92530-57195**









THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Examination Department
The Institute of Chartered Accountants of India

26th May 2026

ANNOUNCEMENT

EMANELMENT OF MEMBERS TO ACT AS OBSERVERS AT THE EXAMINATION CENTRES FOR THE CHARTERED ACCOUNTANTS' EXAMINATIONS, SEPTEMBER & NOVEMBER 2026.

It is proposed to empanel members to act as Observers for the forthcoming Chartered Accountants Examinations September & November -2026 scheduled to be held as under:

Intermediate Examination	1st, 3rd, 6th, 8th, 10th & 12th September 2026
Foundation Examination	2nd, 5th, 7th, & 9th September 2026
Final Examination	2nd, 4th, 6th, 9th, 11th, & 13th November 2026
Post Qualification Course Examinations International Taxation – Assessment Test (INTT – AT)	11th, & 13th November 2026
Post Qualification Course Examinations Insurance And Risk Management (IRM) Technical Examination	6th, 9th, 11th, & 13th November 2026

Kindly note that, the Examination Committee in its 648th Meeting held on 8th and 9th MAY 2024 among others has decided that there should be a cooling off period for one attempt after (3) three consecutive attempts for Observership duties.

1. Eligibility Criteria for Empanelment:

Members who fulfill the following criteria are eligible for empanelment, to act as Observers.

- He/she should not be more than 65 years of age as on the date of empanelment, i.e., 1st June 2026.
- His/her name should have been borne on the Register of Members as on 1st March 2024 and continues to be so.
- Neither he/she nor his/her relatives* or dependent* is / will be appearing in the ensuing Chartered Accountants Examinations, September & November 2026 in any examination centers in India or Abroad.

[* the term "relative" or "dependent" for the purpose shall include, in relation to an individual, the wife, husband, son, daughter-in-law, daughter, son-in-law, grandson, granddaughter, brother, brother's wife, brother's son, brother's daughter, sister, sister's husband, sister's son, sister's daughter, wife's brother, wife's sister and husband's brother and husband's sister]