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The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

PANIPAT BRANCH OF NIRC OF ICAI

e NEWS LETTER

ICAI Bhawan, Panipat Branch.
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Nr. Transport Nagar Panipat 132103 (Haryana)

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The Institute of Chartered Accountants of India

THE ICAI MOTTO

Ya esa suptesu jagarti kamam kamam Puruso nirmimanah | Tadeva sukram tad brahma tadevamrtamucyate | Tasminlokah sritah sarve tadu natyeti Kascan | etad vai tat | |	य एष सुप्तेषु जागर्ति कामं कामं पुरूषो निर्मिमाण :। तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते । तस्मिंल्लोका: श्रिता: 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

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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
Executive Member



CA Sonu Goel
IP Chairman

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ICAI BHAWAN PANIPAT BRANCH SCO 7 & 8, SECTOR-25, PART-1 HUDA, PANIPAT-132103

EVENTS SEPTEMBER 2026

Held In

PANIPAT BRANCH OF NIRC OF ICAI

Audit: Beyond Numbers, Towards Assurance



September is a significant month for the accounting and auditing fraternity. As the tax audit season gains momentum, Chartered Accountants find themselves balancing deadlines, documentation, client expectations and, most importantly, professional responsibility.

Audit is often perceived as the process of verifying numbers and checking documents. However, in reality, audit is much more than numbers—it is about providing credibility and assurance to financial information.

The Essence of an Audit

An auditor's role is not merely to identify whether figures are mathematically correct. The real objective is to assess whether the financial information presents a true and fair view and whether there are material misstatements that could influence the decisions of users.

This requires professional judgement, professional scepticism and an independent mindset.

A document being available does not automatically make a transaction genuine. Similarly, an accounting entry being technically correct does not necessarily mean that its underlying substance is appropriate. The auditor must therefore look beyond the paperwork and understand the substance of the transaction.

Professional Scepticism: An Auditor's Greatest Tool

One of the most important qualities of an auditor is the ability to ask the right questions.

Why has revenue increased significantly?
Why has a particular expense risen sharply?
Why is there a large outstanding receivable?
Why has inventory remained unchanged despite significant changes in sales?

These questions do not imply distrust of the client. Rather, they reflect the auditor's responsibility to obtain sufficient and appropriate audit evidence.

Professional scepticism is not suspicion; it is disciplined curiosity.

Documentation: The Evidence Behind the Opinion

In audit, an important principle is: "If it is not documented, it is difficult to demonstrate that it was considered."

Working papers should clearly establish the procedures performed, evidence examined, conclusions reached and professional judgements made. Good documentation protects not only the auditor but also strengthens the quality and credibility of the audit itself.

Technology and the Modern Audit

The audit profession is rapidly changing. Accounting software, data analytics, artificial intelligence and digital records are transforming the way audits are conducted.

Technology can help auditors analyse large volumes of transactions and identify unusual patterns. However, technology should remain a tool in the hands of professional judgement, not a replacement for it.

The modern auditor therefore needs two skill sets—strong technical knowledge and the ability to understand and effectively use technology.

The September Challenge

During the busy audit season, deadlines can sometimes create pressure to complete assignments quickly. Yet speed should never compromise audit quality.

Every report signed by a Chartered Accountant carries professional responsibility. Therefore, even during the busiest months, an auditor must ensure that adequate evidence has been obtained, significant matters have been appropriately considered and the conclusions reached are properly supported.

Audit as a Responsibility

An audit opinion affects more than the client. Investors, lenders, government authorities, employees and other stakeholders may rely upon audited financial information.

Therefore, the true value of an audit lies not simply in detecting errors, but in creating confidence in financial information.

As we navigate another demanding audit season, let us remember that our responsibility as auditors extends beyond completing assignments and meeting deadlines.

An audit is not merely a verification of the past; it is a contribution towards greater transparency and confidence in the financial ecosystem.

And that is what makes the work of a Chartered Accountant truly meaningful.

Article By
CA Bhupinder Dixit

GST Data: A Powerful Tool in Tax Audit



The introduction of GST has significantly transformed the way businesses maintain their financial records and report their transactions. With the increasing availability of transaction-level data through GST returns, e-invoices and e-way bills, GST information has also emerged as a valuable source of evidence during tax audits.

For a tax auditor, GST is no longer limited to verifying the GST liability of an assessee. GST data can provide meaningful insights into the completeness and accuracy of the books of account.

GST and Turnover Reconciliation

One of the most important areas where GST information assists a tax auditor is reconciliation of turnover.

The turnover reported in the books can be compared with figures appearing in GST returns, e-invoices and other relevant records. Differences may arise due to credit notes, advances, exempt supplies, non-GST supplies, timing differences or other legitimate reasons.

However, unexplained differences should always invite further examination.

Purchases and Input Tax Credit

GST data can also provide useful information regarding purchases and input tax credit.

The auditor may examine whether purchases recorded in the books are appropriately reflected in GST records and whether the corresponding input tax credit has been correctly accounted for. Differences between purchase registers, GST returns and other available data can help identify transactions requiring additional verification.

At the same time, reconciliation should not be treated as a mechanical exercise. Every difference has a reason, and the auditor's responsibility is to understand that reason.

E-Invoices and E-Way Bills as Audit Evidence

The increasing use of e-invoicing and e-way bills has created additional digital trails for business transactions.

These records can assist the auditor in analysing:

* Sales recorded in the books but not appropriately reflected in GST data;
* Transactions reported through e-invoices but missing from accounting records;
* Unusual movements of goods;
* Large or unusual transactions;
* Differences in dates, values or parties involved.

Such digital information can strengthen the auditor's understanding of the business and help in identifying areas requiring further scrutiny.

GST Data and Clause 44 Reporting

GST information also becomes relevant while considering reporting requirements under tax audit. Classification of expenditure between GST-registered and unregistered parties, along with the applicable GST treatment, may require careful examination.

Proper reconciliation between the books, GST records and tax-audit reporting can help reduce inconsistencies and improve the quality of the audit report.

Technology and the Future of Tax Audit

The growing integration of GST data with other digital systems is changing the nature of tax audits. Auditors increasingly have access to large volumes of information that can be analysed rather than merely sampled manually.

This creates an opportunity for Chartered Accountants to move from traditional document-based verification towards data-driven auditing.

However, technology should support professional judgement, not replace it. A mismatch identified through data analysis is only a starting point; the auditor must understand the business circumstances and obtain appropriate evidence before reaching a conclusion.

Conclusion

GST has created a valuable digital trail of business transactions. For a tax auditor, this information can be used to improve the quality of verification, identify inconsistencies and obtain a better understanding of the assessee's business.

The future of tax audit will increasingly involve reconciliation, analytics and professional judgement working together.

As GST data continues to become more comprehensive, the role of the Chartered Accountant is evolving—from simply checking records to intelligently interpreting the information available.

GST may be a tax-compliance system, but for an auditor, it can also be a powerful window into the financial reality of a business.

Article By

CA Jitender Banga

Ethics: The Invisible Signature of a Chartered Accountant



Practising Chartered Accountant
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Email: caayushreekhanna@gmail.com

A Chartered Accountant is not merely a professional who prepares financial statements, conducts audits, or advises on taxation. At the heart of the profession lies something far more valuable—trust. And trust is built, preserved and strengthened through ethics.

In a profession where clients often place their most sensitive financial information in our hands, ethical conduct is not an additional responsibility; it is the foundation of our professional identity.

The real test of ethics does not always come in difficult or dramatic situations. Sometimes, it appears in simple questions: Should I overlook this small discrepancy? Should I accept a client merely because the fees are attractive? Should I sign a report when I am not completely satisfied with the supporting evidence? These moments define the professional we choose to become.

Integrity Over Convenience

Professional life may sometimes present a conflict between what is convenient and what is correct. A CA may face pressure from clients, colleagues or business interests. However, the value of our signature lies precisely in the fact that it represents an independent and informed professional opinion. A signature on an audit report is not merely ink on paper—it is a statement of responsibility.

Confidentiality in the Digital Age

With technology, cloud accounting, AI tools and digital communication becoming integral to professional practice, confidentiality has acquired a new dimension. Protecting client information now requires not only professional discretion but also responsible use of technology.

As professionals, we must ask ourselves: Am I protecting the information entrusted to me as carefully as I would protect my own?

Independence: The Strength of Our Profession

Independence is one of the most important pillars of the CA profession. An auditor must be able to express an unbiased opinion, even when that opinion may not be what the client wishes to hear.

A good professional does not merely tell the client what the client wants to hear; a good professional tells the client what the client needs to know.

Ethics Beyond the Rule Book

The Code of Ethics provides a framework for professional conduct, but ethical behaviour goes beyond compliance with written rules. It is about developing the habit of doing the right thing even when nobody is watching.

In fact, the strongest measure of professional ethics is often the decision we make when there is no immediate consequence for making the wrong one.

Our Signature, Our Reputation

A CA spends years earning qualifications, experience and professional recognition, but reputation can be built—or lost—through individual decisions.

Fees may bring a client, expertise may retain the client, but ethics builds a lasting professional reputation.

As Chartered Accountants, we carry not only our individual reputation but also the reputation of the profession. Every audit report signed, every opinion given and every piece of advice offered contributes to the image of the CA profession in society.

Therefore, let us remember that ethics is not merely a chapter in our professional curriculum. It is a commitment we make every day—to our clients, to regulators, to stakeholders, to society and, above all, to our own professional conscience.

Because ultimately, the most valuable asset of a Chartered Accountant is not the number of clients, the size of the practice or the fees earned—it is the trust associated with the three letters: CA.

Article By:
CA AYUSHREE KHANNA

SEMINAR ON INCOME TAX ANS GST ISSUES IN COOPERATIVE SOCIETIES ANS NPOS

September 1st, 2026












E V GIREESH
Bombay Stories


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Bombay Stories


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The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
CA. BHUPINDER DIXIT
CHAIRMAN
CA. SUNIL GARG


The Institute of Chartered Accountants of India


E V GIREESH

शिक्षक दिवस समारोह

September 5th , 2026










ICAI


CA. BHUPINDER DIXIT
CHAIRMAN
SH PARMOD VIJ







The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

PANIPAT BRANCH OF NIRC OF ICAI

PRESENTS

CA INDIA

PEOPLE
IDEAS
TRUST
GROWTH

Local Talent Global Impact

ICAI JOB FAIR

OPPORTUNITIES
TALENT
GROWTH

Let's Build a Stronger CA Community Together!

IDEAS
TRUST
STRONGER COMMUNITIES

Under the banner of
ICAI CA CAREER ASCENT PROGRAMME
ICAI CAMPUS +

RIGHT TALENT. BRIGHTER TOMORROW.



FOR PROSPECTIVE EMPLOYERS

Hire the Right Chartered Accountants for Your Organisation

- Connect with experienced & fresh Chartered Accountants
- Direct interaction & on-the-spot interviews
- Access to skilled professional talent from the region
- Fulfil your current and future CA manpower requirements
- Participation is **FREE**

Companies | CA Firms | Industries | MSMEs
Start-ups | Organisations | Other Employers

FOR CA FRESHERS AS WELL AS EXPERIENCED CAs

Explore. Connect. Advance Your Career.

- Meet leading companies, CA firms and organisations
- Explore multiple career opportunities
- Direct interaction with prospective employers
- Showcase your skills and potential
- Participation is **FREE**

Your Next Step Towards a Brighter Professional Journey!

Request to Prospective Employers as well as CA Freshers & Experienced CAs kindly fill the Google Form as early as possible for better arrangement and grab this opportunity.

Last date to fill Google Form: **10.09.2026**

DATE
01.10.2026
(Thursday)

TIME
To be Announced Soon

VENUE
Panipat Branch of NIRC of ICAI
Panipat

LOCAL TALENT STRONGER COMMUNITIES BRIGHTER INDIA

Panipat Branch of NIRC of ICAI

TOGETHER FOR A STRONGER CA FRATERNITY

Be a Part of New Possibilities!


Panipat Branch of NIRC of ICAI
LEARN | CONNECT | GROW | SERVE
ICAI
CA INDIA
Grateful
Proud
Inspired
Always Ahead
Heartiest Congratulations!
Together
We Learn,
We Guide,
We Build
Brighter Futures
To all our Esteemed Members
on the Remarkable Achievements
upto 31.08.26
78
CPE HOURS COMPLETED
Enhancing Knowledge
Empowering Professionals
Strengthening the Profession
50
SCHOOLS COVERED
Spreading Awareness
Guiding Young Minds
Creating New Opportunities
7,000
STUDENTS APPROACHED
And Rapidly Increasing...
On Track to Reach
10,000 Students
by October
GUIDANCE
AWARENESS
OPPORTUNITY
CONFIDENCE
BRIGHTER FUTURES
Big Thanks
to all our Career Counsellors!
Your dedication, time and efforts are shaping brighter futures
and creating a meaningful impact in the lives of young students.
You are truly the mentors of tomorrow!
DISCOVER
LEARN
CHOOSE
GROW
ACHIEVE
Guiding Today's Students
Towards a Brighter Tomorrow
Same
Passion
Bigger
Impact
Heartfelt Thanks
to all our Members
for your unwavering support, active participation and
best cooperation with the management till now.
Together, we are making a difference!
Investing in young minds today, empowers a stronger profession tomorrow.
When knowledge reaches more, opportunities become limitless.
Knowledge today
Confident youth tomorrow
Stronger profession
Progressive nation
Learn. Lead. Serve. Together.
Panipat Branch of NIRC of ICAI
Professionals for a Better Tomorrow



COMPLIANCE CALENDAR

OCTOBER 2026

Stay Compliant, Stay Ahead!

INCOME TAX & TDS/TCS DEADLINES

7 Oct	Deposit of TDS/TCS challan (ITNS-281) for September 2026.
15 Oct	Issuance of Form 16A/27D (TDS/TCS certificates) for September 2026.
30 Oct	Property TDS forms (26QB/26QC/26QD/26QE) for September 2026 transactions.
31 Oct	Quarterly TDS/TCS returns (Form 24Q, 26Q, 27Q) for Q2 (July–September 2026).

GST DEADLINES

10 Oct	GSTR-7 (TDS under GST) and GSTR-8 (TCS by e-commerce operators) for September 2026.
11 Oct	GSTR-1 (Monthly outward supplies) for September 2026.
13 Oct	Invoice Furnishing Facility (IFF) for QRMP taxpayers and GSTR-5 / GSTR-6 for September 2026.
18 Oct	CMP-08 challan for composition scheme taxpayers (Q2).
20 Oct	GSTR-3B (Monthly) and GSTR-5A (OIDAR) for September 2026.
22 / 24 Oct	GSTR-3B (Quarterly for QRMP taxpayers, state-wise categories).
25 Oct	ITC-04 for job work (April–September 2026).

MCA & CORPORATE FILINGS

14 Oct	Form ADT-1 for appointment / reappointment of an auditor.
15 Oct	DIR-3 / DIR-3 KYC Web submission (extended without additional fee to end of month).
21 Oct	Tax Audit Reports (Form 3CA/3CB + 3CD) for specified audit cases (AY 2026–27).
29 Oct	Form AOC-4 / AOC-4 XBRL (Financial Statements filing).
30 Oct	LLP Form 8 (Statement of Account & Solvency for FY 2025–26).

LABOUR & OTHER COMPLIANCES

15 Oct	Professional Tax, PF and ESI (ECR) contributions / payments for September 2026.
31 Oct	Form MSME-1 (Half-yearly return for April–September 2026).

STAY AHEAD

Keep track of important due dates and ensure timely compliance to avoid penalties.

Due dates may vary by taxpayer/category. Verify latest notifications before filing.

NIRC LEVEL

Regional Conference

नवोदय:

REGIONAL CONFERENCE

ARTIFICIAL INTELLIGENCE | INNOVATION | NEW-AGE OPPORTUNITIES | GLOBAL PATHWAYS

Charting The Future of The Profession

MESSAGE FROM THE CHAIRMAN

Welcome to नवोदय: Regional Conference 2026



CA. Navya Malhotra

CHAIRMAN, NIRC OF ICAI

A PERSONAL INVITATION

Dear Professional Colleagues,

It gives me immense pleasure to invite you to the Regional Conference 2026 of the Northern India Regional Council of ICAI, themed "नवोदय – Charting the Future of the Profession."

The Chartered Accountancy profession is witnessing a defining moment where technological advancements, global integration, and evolving business models are reshaping the way we create value. Artificial Intelligence, innovation, and new-age opportunities are no longer aspirations—they are the foundation of the profession's future.

With this vision, the Regional Conference has been thoughtfully curated to provide an enriching platform for learning, collaboration, and meaningful dialogue. Through insightful technical sessions, inspiring keynote addresses, and interactions with distinguished speakers and industry leaders, the conference aims to equip participants with the knowledge and perspectives required to thrive in an ever-changing professional landscape.

I warmly invite you to be a part of this flagship gathering and join us in embracing new possibilities, strengthening our professional excellence, and collectively charting the future of our profession. I look forward to welcoming you to an inspiring and memorable Regional Conference 2026.

CA. Navya Malhotra
Chairman, NIRC of ICAI

NIRC REGIONAL CONFERENCE 2026

NAVODAYA

The New Dawn of the Chartered Accountant

Reimagining the Profession. Redefining the Future.

ABOUT THE CONFERENCE

The profession of Chartered Accountancy is witnessing its most transformative phase—driven by Artificial Intelligence, Globalisation, Digital Finance, Emerging Regulations and Evolving Business Models.

NAVODAYA is envisioned as more than a regional conference. It is a Future Festival of Chartered Accountancy, designed to equip professionals with the mindset, skills, technology and opportunities needed to lead the profession in the coming decade.

Through immersive experiences, interactive learning, live demonstrations and future-focused discussions, delegates will experience the profession of tomorrow—today.

NAVODAYA

- **N** – New Horizons
- **A** – Artificial Intelligence
- **V** – Value Creation & Visionary Leadership
- **O** – Opportunities Beyond Borders
- **D** – Digital Transformation
- **A** – Advancing Professional Excellence
- **Y** – Youthful Agility & Innovation
- **A** – Achieving Global Excellence

Not just a Conference
Not just a Learning Event.

A MOVEMENT TO SHAPE THE FUTURE OF THE CHARTERED ACCOUNTANCY PROFESSION.



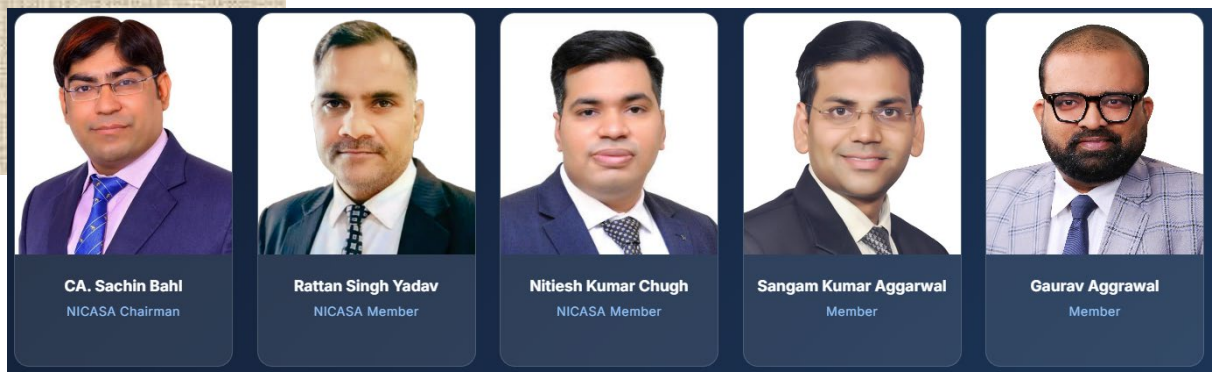
GET DIRECTION TO THE EVENT HALL

Manekshaw Centre Auditorium

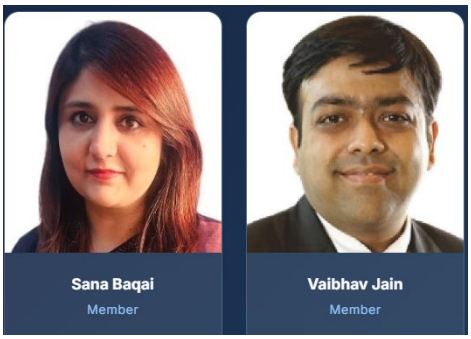
An occasion of this scale deserves a venue to match. Join us at one of Delhi's most distinguished auditoriums for two days of celebration, insight and inspiration.

Manekshaw Centre Auditorium
Parade Road, Khyber Lines,
Delhi Cantonment, New Delhi,
Delhi – 110010, India

NIRC LEADERSHIP TEAM







THE NAVODAYA EXPERIENCE



AI & Robotics Experience Lounge

- Meet Humanoid Robots
- AI Audit & Tax Assistants
- Voice-Controlled Finance AI
- AI Financial Statements
- AI Compliance Review
- AI Reports & Meeting Minutes
- Live Prompt Engineering
- Build an AI Agent in 10 Minutes
- Autonomous Finance Office Demo



Immersive Finance Experience Zone

- VR Forensic Audit
- Virtual Plant Audit
- Digital Stock Verification
- Internal Control Walkthrough
- Fraud Investigation
- ESG Audit
- Cyber Attack Simulation
- Banking Risk Simulator



Innovation & Startup Pavilion

- CA Startup Showcase
- FinTech
- TaxTech
- AuditTech
- RegTech
- LegalTech
- ESGTech
- Robotics & Automation Solutions



Finance Simulation Arena

- Tax Search & Survey Simulation
- Financial Fraud Investigation
- Startup Valuation Challenge
- M&A Negotiation Arena
- GST Litigation Challenge
- AI Prompt Championship
- CFO Strategy Simulation



Global Opportunity Pavilion

- Country-wise Career & Practice Desks
- Global Licensing
- ICAI Recognition
- Immigration Guidance
- International Tax Systems
- Salary & Practice Insights
- Global Networking
- 1-to-1 Career Guidance



Future Practice Experience Hub

- Practice Transformation Desk
- Virtual CFO Studio
- GCC Experience Centre
- Family Office & Wealth Advisory Desk
- Litigation Experience Desk



Content Creator Studio

- LinkedIn Video Booth
- Podcast Studio
- Professional Reels
- AI-generated Corporate Headshots
- Personal Branding Workshops



Future Lab – Innovation Gallery

- Agentic AI
- Autonomous Finance
- Blockchain & Digital Assets
- Quantum Computing
- AI Risk Management
- ESG Intelligence
- Digital Twin Audits
- Predictive Compliance

WHY ATTEND NAVODAYA?

Because the Profession is Changing. So Must We.

ARTIFICIAL INTELLIGENCE · INNOVATION · NEW-AGE OPPORTUNITIES · GLOBAL PATHWAYS



The Chartered Accountancy profession is entering a defining era. Artificial Intelligence, automation, globalisation, digital finance, new regulatory frameworks and evolving business expectations are reshaping the role of Chartered Accountants.

The future belongs not only to professionals with technical knowledge, but to those who can harness technology, think strategically, advise businesses, lead organisations and create value on a global scale.

NAVODAYA – The New Dawn of the Chartered Accountant is designed to prepare you for this future.

More than a conference, NAVODAYA is an immersive learning experience that brings together visionaries, industry leaders, technology experts, entrepreneurs, regulators and distinguished professionals to explore the future of the profession.

Over two enriching days, delegates will experience the future through:

Human × AI × Robotics	AI-Powered Practice Transformation	Global Career & Practice Opportunities	Future-Ready Advisory & Consulting	GSTAT & Court Craft
New Income Tax Act	Practice Growth & Firm Scaling	Startups & Entrepreneurship	Leadership & Boardroom Readiness	Innovation Labs & Interactive Experiences

Who Should Attend?

NAVODAYA has been thoughtfully curated for every Chartered Accountant and finance professional who aspires to remain relevant, future-ready and globally competitive.

- Chartered Accountants (Practice & Industry)
- CFOs, CEOs & Finance Leaders
- Partners, Sole Practitioners & Consultants
- Tax, Audit & Litigation Professionals
- Startup Founders & Entrepreneurs
- CA Students & Young Professionals
- Members Exploring Global Practice & GCC Opportunities
- AI, Technology & Innovation Enthusiasts



Whether you are building your practice, leading a finance function, advising businesses, planning an international career or preparing for the next phase of professional growth, NAVODAYA offers the knowledge, network, technology and inspiration to help you stay ahead.

Experience the Future • Build the Future • Lead the Future.

14 FUTURE-FOCUSED CONFERENCE TRACKS

28th NOV 2026

01 | 9:30am to 10:30am
Human × AI × Robotics
The Future Finance Lab – Experience the Autonomous Finance Office

02 | 10:30am to 11:15am
Beyond Borders
Global Practice, GCCs, Virtual CFO & Advisory

03 | 11:15am to 12:15pm
Beyond CA
Future Skills, Global Credentials & Professional Reinvention

04 | 12:15pm to 1:00pm
The New Consulting Economy
From Compliance to Trusted Business Advisor

05 | 1:00pm to 2:30pm
CA Shark Tank
The Practice & Innovation Pitch Arena

06 | 2:30pm to 4:00pm
From Prompt to Product
The Live AI Challenge for Chartered Accountants

07 | 4:00pm to 6:00pm
Towards a Multi-Crore Practice
Scaling, Aggregation, Mergers & Practice Transformation



Followed by *Cultural Evening*

14 FUTURE-FOCUSED CONFERENCE TRACKS

29th NOV 2026

08 9:30am to 10:30am
Ethics in the AI Era
Trust, Independence & Professional Integrity

09 10:30am to 12:00noon
Finfluencers & Trailblazers
Inspiring Stories Beyond the Balance Sheet

10 12:00noon to 1:00pm
The Litigator's Edge
Court Craft, GSTAT & the Future of Tax Litigation

11 1:00pm to 2:30pm
The New Income-tax Act
Simplified Law, New Opportunities & Practice Transformation

12 2:30pm to 4:00pm
The Boardroom CA
- From CFO to CEO
- Independent Director
- Strategic Leader

13 4:00pm to 5:00pm
The Billion-Dollar Entrepreneur
Startups, Fund Raising, PE/VC & Wealth Creation

14 5:00pm to 6:00pm
The Next Generation of Finance
Autonomous Finance, Digital Assets, Tokenisation & Future Financial Ecosystems

Followed by
Laser & Drone Show*
**Subject to confirmation*



ICAI LEVEL

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Examination Department
The Institute of Chartered Accountants of India

23rd September 2026

IMPORTANT ANNOUNCEMENT

No. 13-CA (EXAM)/JANUARY/2027: In pursuance of Regulation 22 of the Chartered Accountants Regulations, 1988, the Council of the Institute of Chartered Accountants of India is pleased to announce that the next Chartered Accountants Foundation and Intermediate Examinations will be held on the dates and places which are given below provided that sufficient number of candidates offer themselves to appear from each of the below mentioned places.

INTERMEDIATE COURSE EXAMINATION

[As per syllabus contained in the scheme notified by the Council under Regulation 28 F of the Chartered Accountants Regulations, 1988.]

Group -I: 2nd, 4th & 6th January 2027
Group -II: 8th, 10th & 12th January 2027

FOUNDATION COURSE EXAMINATION

[As per syllabus contained in the scheme notified by the Council under Regulation 25 F of the Chartered Accountants Regulations, 1988.]

3rd, 5th, 7th & 9th January 2027

It may be emphasized that there would be no change in the examination schedule in the event of any day of the examination schedule being declared a Public Holiday by the Central Government or any State Government / Local Bodies.

Paper(s) 3 & 4 of Foundation Examination are of 2 hours duration. However, all other examinations are of 3 hours duration, and the examination wise timing(s) are given below:

Examination	Paper(s)	Exam. Timings (IST)	Duration
Foundation	Paper 1 & 2	2 PM to 5 PM	3 Hours
	Paper 3 & 4*	2 PM to 4 PM	**2 Hours**
Intermediate	All Papers	2 PM to 5 PM	3 Hours

*In Paper 3 and 4 of Foundation Examination there will not be any advance reading time, whereas in all other papers / exams mentioned above, an advance reading time of 15 minutes will be given from 1.45 PM (IST) to 2 PM (IST).

PLACES OF EXAMINATION CITIES:

The Chartered Accountants Examinations, January 2027 will be held in the following Indian cities:

Name of the State	(No. of Cities)	Name of the Examination City
Andaman and Nicobar Islands	1	Port Blair
Andhra Pradesh	14	Anantapur, Eluru, Guntur, Kadapa, Kakinada, Kurnool, Nellore, Ongole, Rajamahendravaram, Srikakulam, Tirupati, Vijayawada, Visakhapatnam and Vizianagaram
Assam	6	Dibrugarh, Guwahati, Jorhat, Silchar, Tezpur and Tinsukia
Bihar	12	Begusarai, Bhagalpur, Darbhanga, Gaya, Madhubani, Motihari, Muzaffarpur, Patna, Purnea, Samastipur, Sitamarhi and Siwan
Chhattisgarh	6	Bilaspur, Durg, Korba, Raigarh, Raipur and Rajnandgaon
Chandigarh	1	Chandigarh
Delhi / New Delhi	1	Delhi / New Delhi
Goa	2	Mapusa and Margao
Gujarat	23	Ahmedabad, Anand, Bharuch, Bhavnagar, Bhuj, Gandhidham, Gandhinagar, Himatnagar, Jamnagar, Junagadh, Mehsana, Morbi, Nadiad, Navsari, Palanpur, Patan, Porbandar, Rajkot, Surat, Surendranagar, Vadodara, Valsad and Vapi
Haryana	19	Ambala, Bahadurgarh, Bhiwani, Faridabad, Fatehabad, Gurgaon (Gurugram), Hisar, Jind, Kaithal, Karnal, Kurukshetra, Narnaul, Palwal, Panipat, Rewari, Rohtak, Sirsa, Sonepat and Yamuna Nagar
Himachal Pradesh	1	Shimla
Jammu & Kashmir	2	Jammu and Srinagar
Jharkhand	7	Bokaro Steel City, Deoghar, Dhanbad, Hazaribagh, Jamshedpur, Ramgarh and Ranchi
Karnataka	23	Bagalkot, Belgaum, Bellary, Bengaluru, Chikkaballapur, Chitradurga, Davangere, Gadag, Hassan, Haveri, Hubli, Kalaburgi (Gulbarga), Kolar, Koppal, Mandya, Mangalore, Mysore, Raichur, Shimoga, Sirsi, Tumakuru, Udupi and Vijayapura
Kerala	14	Adoor, Alappuzha, Ernakulam, Idukki, Kalpetta, Kannur, Kasaragod, Kollam (Quilon), Kottayam, Kozhikode, Malappuram, Palakkad, Thiruvananthapuram and Thrissur
Madhya Pradesh	17	Bhopal, Burhanpur, Chhatarpur, Chhindwara, Gwalior, Indore, Jabalpur, Katni, Khandwa, Khargone, Mandsaur, Neemuch, Ratlam, Rewa, Sagar, Satna and Ujjain
Maharashtra	37	Ahmednagar, Akola, Amravati, Aurangabad (Chhatrapati Sambhajinagar), Badlapur, Baramati, Beed, Bhiwandi, Khamgaon (Buldhana), Chandrapur, Dhule, Gondia, Ichalkaranji, Jalgaon, Jalna, Kolhapur, Latur, Mumbai, Nagpur, Nanded, Nandurbar, Nashik, Navi Mumbai, Palghar, Panvel, Parbhani, Pimpri-Chinchwad, Pune, Ratnagiri, Sangli, Satara, Sindhudurg, Solapur, Thane, Vasai, Wardha and Yavatmal
Manipur	1	Imphal
Meghalaya	1	Shillong
Mizoram	1	Aizawl
Nagaland	1	Dimapur
Odisha	10	Balangir, Balasore, Berhampur (Brahmapur), Bhubaneswar, Cuttack, Jharsuguda, Puri, Rayagada, Rourkela and Sambalpur
Puducherry	1	Puducherry
Punjab	8	Amritsar, Bathinda, Jalandhar, Ludhiana, Mandi Gobindgarh, Pathankot, Patiala and Sangrur

Last date for submission of online examination application forms (with late fee of ₹ 600/- or US $ 10)	**19th November 2026** [Thursday]
Students seeking change of examination city / medium, the correction window for the examination forms already filled will be available during the dates mentioned	**20th November 2026** [Friday] **To** **22nd November 2026** [Sunday]

Examination Fee

The examination fee(s) for various courses are as under:

Intermediate Course Examination	
For Indian Centre(s)	
Single Group / Unit (All except 2)	₹ 1500/-
Both Groups / Unit 2	₹ 2700/-
For Overseas Centre(s) – Excluding Kathmandu (Nepal) Centre(s)	
Single Group / Unit (All except 2)	US$ 325
Both Groups / Unit 2	US$ 500
For Kathmandu (Nepal) Centre(s)	
Single Group / Unit (All except 2)	INR ₹ 2200
Both Groups / Unit 2	INR ₹ 3400
Foundation Course Examination	
For Indian Centre(s)	₹ 1500/-
For Overseas Centre(s) – Excluding Kathmandu (Nepal) Centre(s)	US$ 325
For Kathmandu (Nepal) Centre(s)	INR ₹ 2200

The late fee for submission of examination application form after the scheduled last date would be ₹ 600/- (for Indian / Kathmandu (Nepal) Centres) and US $ 10 (for Abroad Centres) as decided by the Council.

Examination fee can be remitted online by using VISA or MASTER or MAESTRO Credit / Debit Card / Rupay Card / Net Banking / Bhim UPI.

OPTION TO ANSWER PAPERS IN HINDI:

Candidates of Foundation and Intermediate Examinations will be allowed to opt for English / Hindi medium for answering papers. Detailed information will be found in guidance notes hosted at https://eservices.icai.org.

The Candidates are advised to note the above and stay in touch with the website of the Institute, www.icai.org.

(CA. ANAND KUMAR CHATURVEDI)
JOINT SECRETARY (EXAMINATIONS)

Rajasthan	25	Ajmer, Alwar, Balotra, Banswara, Beawar, Bharatpur, Bhilwara, Bhiwadi, Bikaner, Bundi, Chittorgarh, Churu, Hanumangarh, Jaipur, Jhunjhunu, Jodhpur, Kishangarh, Kota, Nagaur, Pali - Marwar, Rajsamand, Sikar, Sirohi, Sri Ganganagar and Udaipur
Sikkim	1	Gangtok
Tamil Nadu	28	Chennai, Coimbatore, Cuddalore, Dharmapuri, Dindigul, Erode, Hosur, Kancheepuram, Karaikudi, Karur, Kumbakonam, Madurai, Nagapattinam, Nagercoil, Namakkal, Pudukkottai, Salem, Sivakasi, Thanjavur, Theni, Tiruchirapalli, Tirunelveli, Tirupur, Tiruvallur, Tiruvannamalai, Tuticorin, Vellore and Villupuram
Telangana	8	Adilabad, Hyderabad, Karimnagar, Khammam, Mahbubnagar, Nalgonda, Nizamabad and Warangal
Tripura	1	Agartala
Uttar Pradesh	21	Agra, Aligarh, Ayodhya, Bareilly, Bulandshahr, Firozabad, Ghaziabad, Gorakhpur, Hapur, Jhansi, Kanpur, Lucknow, Mathura, Meerut, Modinagar, Moradabad, Muzaffarnagar, Noida, Prayagraj, Saharanpur and Varanasi
Uttarakhand	4	Dehradun, Haldwani, Haridwar and Kashipur
West Bengal	7	Asansol, Durgapur, Hooghly, Kharagpur, Kolkata, Raniganj and Siliguri

PLACES OF EXAMINATION CITIES OVERSEAS:
[FOR FOUNDATION AND INTERMEDIATE EXAMINATIONS ONLY]

The January 2027 Examinations will also be held at 3 (Three) overseas examination cities, namely:

Overseas	Bahrain, Dubai (UAE) and Kathmandu (Nepal)

The Examination commencement timing at Dubai Centre will be 12.30 PM i.e., Dubai local time corresponding / equivalent to 2 PM (IST). The Examination commencement timing at Bahrain Centre will be 11.30 AM i.e., Bahrain local time corresponding / equivalent to 2 PM (IST). The Examination commencement timing at Kathmandu (Nepal) Centre will be 2.15 PM Nepal local time corresponding / equivalent to 2 PM (IST).

The ICAI reserves the right to withdraw any city / centre at any stage without assigning any reason.

Online filling Up of Examination Forms:

All candidates in respect of Foundation and Intermediate Examinations will be required to apply online at https://eservices.icai.org (Self Service Portal - SSP) for January 2027 Examination and also pay the requisite examination fee online. These forms are based on the eligibility of the course based on announcements and regulations. These forms will be available on SSP, the students be requested to login with their credentials (Username <SRN@icai.org> and password). These Exam forms will be available in SSP effective designated dates as announced on www.icai.org.

Kindly Note: If the students had never registered as a user in SSP, they have to open the following URL: https://eservices.icai.org. They have to use forgot password option in case they have forgotten or lost the password. Students are also requested to Create Username, Register Course, Convert Course, Revalidate, Update Photo, Signature and Address on SSP only.

OPENING & CLOSING OF ONLINE WINDOW FOR SUBMISSION OF EXAMINATION APPLICATION FORMS.

The Following dates(s) may be noted: -

Details	Dates
Commencement of submission of online examination application forms	**3rd November 2026** [Tuesday]
Last date for submission of online examination application forms (without late fee)	**16th November 2026** [Monday]