



भारत 2023 INDIA

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# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

## THIRUVANANTHAPURAM BRANCH



## E-NEWSLETTER

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# Chairman's Message...



We, as Chartered Accountants, take immense pride and honour in the successful completion of 74 years of glorious, efficacious and enviable operations. Our institute which started in a humble way, has indeed come a long way. It is our duty to remember the vision as well as the hard work put in by our Past Presidents, ICAI Council, office bearers at Regional Councils, Branches, Overseas Chapters, Liaison offices, employees and fellow Chartered Accountant members. The CA Day brings a golden opportunity to consider and plan better for the future so that our profession can continue to be a partner in the growth of business and the economy. As we are aware automation, robotics, artificial intelligence, etc – these fast-changing technology no doubt brings in efficient, accounting and auditing process. To maintain our competitive edge, it is imperative for every Chartered Accountant to be in sync with the above-emerging technologies.

I am very thankful to each one of you for making the CA Family Fest held on 30th June 2023 at Uday Palace Convention Centre a grand success. We were indeed very lucky to be addressed by the eminent parliamentarian Dr Amar Patnaik. The importance of placing people and the planet over profits was well stressed by him. His observation is that foreign investors are not looking at the financial statement of entities before investing but they look at how best an entity has put people and the planet over profit and what carbon credit they have generated which will ensure sustainability of this planet.

We could successfully celebrate Yoga Day in a befitting manner, and I would like to profusely thank Sivananda Yoga Centre and its trainers for making Yoga Day a grand success.

The ICAI, New Delhi has drawn a yearlong weekly programme to celebrate the 75th Foundation year of ICAI in a grand manner. Our branch would draw up programmes in future as per this guideline and I assure you that an exciting action-filled period is ahead for our branch. Another important development is the introduction of the new curriculum and training method for CA students with effect from 1st July 2023. Our branch will highlight these significant changes by organising sessions on these changes. As the saying goes “Professionalism is not the job you do, it is how you do the job. Professionalism involves consistently achieving high standards both visibly and behind the scenes” – whatever your role or profession. It is this professionalism displayed by each and every member that has enabled ICAI to achieve what it has achieved so far and gives the self-confidence to move forward.

Wishing you all a highly successful filing period ahead.

**CA. RAMAKRISHNAN H**

CHAIRMAN THIRUVANANTHAPURAM BRANCH OF SIRC OF ICAI

*Remembering...*  
*Late CA Ravi Kumar R*



*Remembering...*

*Late CA Subramoniam S*





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# Non-Executive Directors under The Companies Act, 2013

## Background

The board of directors is expected to be made up of more non-executive directors (NEDs) for effective control. It is argued that this reduces conflict of interest and ensures a board's independence in monitoring and passing fair and unbiased judgement on management[1]. Central for the effectiveness and the quality of the board is obviously the standing and independence of non-executive directors[2].



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Listed/unlisted companies often appoint non-executive directors, who may not be involved in day-to-day operations, to guide the board. While determining the accountability of the board in case of a serious non-compliance, the board of directors during the respective period will be called upon by regulators to explain their part without any distinction on executive or non-executive director. However, the onus of responsibility falls on non - executive directors to prove with material records that they had not contributed to the non-compliance/wrong doings.

## Non-Executive Director

### Important Definitions/clarification

#### **Section 2(34) of the Companies Act,2013:**

“Director” means a director appointed to the Board of a company

#### **Section 2(51) of the Companies Act,2013:**

“Key Managerial Personnel”, in relation to a company, means.

- (i) the Chief Executive Officer or the managing director or the manager;
- (ii) the company secretary;
- (iii) the whole-time director;
- (iv) the Chief Financial Officer;
- (v) such other officer, not more than one level below the Directors who is in whole-time employment, designated as key managerial personnel by the Board; and
- (vi) such other officer as may be prescribed;

[1] Research Report On ‘Discipline of Independent Directors: From Code to Contribution’, [https://iica.nic.in/images/ID%20Research%20Report%202013\\_03\\_19.pdf](https://iica.nic.in/images/ID%20Research%20Report%202013_03_19.pdf)

[2] <https://www.oecd.org/corporate/ca/corporategovernanceprinciples/37175428.pdf>

# Non-Executive Directors under The Companies Act, 2013

Continues...

## Section 2(60) of the Companies Act,2013:

“Officer who is in Default”, for the purpose of any provision in this Act which enacts that an officer of the company who is in default shall be liable to any penalty or punishment by way of imprisonment, fine or otherwise, means any of the following officers of a company, namely:—

- (i) whole-time director;
- (ii) key managerial personnel;
- (iii) where there is no key managerial personnel, such director or Directors as specified by the Board in this behalf and who has or have given his or their consent in writing to the Board to such specification, or all the Directors, if no director is so specified;
- (iv) any person who, under the immediate authority of the Board or any key managerial personnel, is charged with any responsibility including maintenance, filing or distribution of accounts or records, authorises, actively participates in, knowingly permits, or knowingly fails to take active steps to prevent, any default;
- (v) any person in accordance with whose advice, directions or instructions the Board of Directors of the company is accustomed to act, other than a person who gives advice to the Board in a professional capacity;
- (vi) every director, in respect of a contravention of any of the provisions of this Act, who is aware of such contravention by virtue of the receipt by him of any proceedings of the Board or participation in such proceedings without objecting to the same, or where such contravention had taken place with his consent or connivance.

## Section 149(12) of the Companies Act,2013:

Notwithstanding anything contained in this Act, (i) an independent director;

(ii) a non-executive director not being promoter or key managerial personnel, shall be held liable, only in respect of such acts of omission or commission by a company which had occurred with his knowledge, attributable through Board processes, and with his consent or connivance or where he had not acted diligently.

**Section 166 of the Companies Act, 2013:**  
Specifies the duties of directors.

**MCA issued** Clarification on prosecutions filed or internal adjudication proceedings initiated Independent Directors, non-promoters and non-KMP non-executive Directors[3]. In the clarification, it was further stated that independent director or non - executive director (NED) should not be arrayed in criminal or civil proceedings under the Companies Act,2013. Further, it narrated the situations in which NED exist as follows:

- (a) Directors nominated by Govt on Public Sector undertakings.
- (b) Directors nominated by Public Sector Financial Institutions, Financial Institutions or banks having participation in equity of a company or otherwise.
- (c) Directors appointed in pursuance of any statutory or regulatory requirements such as directors appointed by NCLT.

[3] MCA Circular 1/2020 dated 02.03.2020.



# Non-Executive Directors under The Companies Act, 2013

Continues.....

However, the above sections/clarification makes it evident that a non-Executive director is a person who is not in employment, not a Key Managerial Person and not a promoter.

Even though the above definitions/clarification which will draw attention to the role of non-executive directors. There is no proper definition of Non-Executive Director under the Companies Act,2013.

## Jurisprudence

In **Alim Ahuja v. Registrar of Companies**[4], it was held that when petitioners had voluntarily accepted directorship of the company and had not produced any documents to show and establish that they were not concerned with the day-to-day management of the company and business thereof, they could not be permitted to go Scot free as regards their liabilities, responsibilities and duties as directors under provisions of Act.

In **T.G. Venkatesh v. Registrar of Companies**[5], it was held that clear material must have been placed on record to prove that there were sufficient circumstances under which directors could not comply with the terms. Further, it was held that in the absence of any detailed explanation, the director was not entitled to any relief.

## Due Diligence & Conduct of Non-Executive Directors during their appointment and continuance of directorship

- Obtain an appointment letter specifying in detail the duties and responsibilities of the non-executive director,
- Review and monitor the operations of the company during the directorship,

- Understanding the corporate culture and practices adhered by the board,
- Assessing how the board exercise its oversight functions,
- Conducting fact check before drawing conclusions,
- Maintain a copy of the Minutes of the Board Meetings attended. Seek correction/clarification if the minutes do not reflect proper recording of the events,
- Keeping abreast with regulatory updates.

## Conclusion

Friendships/obligations will draw people to non-executive directorship, but it doesn't limit their duties and responsibilities as a director under the Companies Act,2013.

Even though there exists a Code of Conduct for Independent Directors, the initiative must be taken by the Ministry of Corporate Affairs to introduce a detailed Code of Conduct for Non-Executive Directors. This will further strengthen corporate governance and reduce the instances of corporate mishaps.

A non-executive director who has acted in good faith should not be held responsible for the wrongdoings of the board. It will be a herculean task for the non-executive directors to cherry-pick the right company to associate with. However, exercising proper due diligence and professional conduct will help a non-executive director discharge his duties effectively and thereby reduce potential threats.

\*\*\*\*\*

[4] [2005] 62 SCL 110 (Rajasthan)

[5] [2007] 80 CLA 161 (Andhra Pradesh)/ [2007] 78 SCL 1



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# Conscious Mind and Human Species

CA. JOSE ZACHARIAH  
Mem.No. 80570



**What** distinguishes human beings from animals is the Conscious Mind. The conscious mind must be the result of the evolution of the human brain over the past two million years. According to Jeremy Griffith, the great Australian biologist, and the author of the book “Freedom, the End of Human Condition” human beings have evolved from Bonobos, an animal similar to chimpanzees, numbering less than 10,000 now, an endangered species found only in Congo. 98.7 % of the DNA of Bonobos is similar to that of human beings. Human beings kill them, though they are our forefathers and very loving because their flesh tastes good. How insensitive and cruel we are.

Bonobos are said to be the most loving animals which indicates that the earliest human species were also very loving and never fought with each other. Somewhere down the line human beings took a wrong turn and started meeting hate with hate and not with love. According to Jeremy Griffith, the conscious mind is the hero of life. Whereas animals live by instinct developed by natural selection between what is good or bad over millions of years by their past generations, human beings live by the conscious mind. Here comes the importance of the Conscious Mind.

The conscious mind is akin to what we call godliness because of its infinite capacity for the creation of new things, imagination, memory and thinking power. It is only because of the conscious mind that we are able to make our physical life on Earth so easy. The conscious mind has invented/developed all kinds of gadgets we use, all kinds of means of travel, artificial intelligence, big data analysis, accounting knowledge, different kinds of languages, art, music, satellite vehicles, setting foot on the Moon, and whatnot.

Though there is a conscious mind in the brain of every human being, the majority of us are neither aware of its presence nor its capability to solve all our problems. Though the conscious mind has a tremendous capacity for technology and science and has some of the properties of what we call godliness and making Earth an ideal place for all forms of life there is a danger.

The conscious mind is just a fragmentation of the totality of consciousness. But it is not aware that it is only a fragment. Therefore, it gives supreme importance to intellect. With its capacity to imagine anything it creates all kinds of illusions and considers them to be real and actual though in reality they do not exist at all. When illusions dominate our minds, we become utterly selfish, cruel, brutal, insensitive, and competitive, and that is very dangerous. The happenings in Ukraine and Manipur can be cited as examples

# Conscious Mind and Human Species

Continues...

The belief in heaven, hell, purgatory, the belief in a personal God who rewards you for good deeds and punishes you for bad deeds, the day of last judgment, different kinds of images of God, different kinds of ideologies, different kinds of beliefs, and different kinds of religions, racist feelings could only be the imagination of the conscious mind. It is for the individual to explore and find out what is true, reasonable, and logical, and what is false and nonfactual and mere illusions. For many, it may be a bitter pill to swallow and facts are always like that.

Personally speaking, I don't follow any particular religion or ideology. For me, it is a burden and a hindrance to the feeling of oneness of the human race. It doesn't mean I can live any life I like. Being a part of the totality of human consciousness it is my responsibility to live a good life by loving and being compassionate to others, but it doesn't make sense when the objective is simply to go to an imaginary heaven. I must be aware that whatever I think and do affects the entire humanity wherever they are. It is all an indivisible single movement.

For thousands of years, man has been in search of something called God outside his body, a kind of superhuman who can solve all our problems. Here comes the relevance of the teachings of J. Krishnamurthi, whom I consider the greatest philosopher ever born on this planet. According to him, evil is the 'ME', or the Centre which is just an imagination of the Conscious mind.

He maintains that so long as the 'I' exists one cannot perceive the phenomenon of God. The feeling that I am a separate entity from the rest of humanity and this separate entity continues even after death must be an illusion of the conscious mind because there is no scientific proof for this. This is an illusion handed down by generation after generation, challenged and questioned only by a handful of people in different times of history.

In search of God, humanity has been searching for an entity outside the body. He erroneously thought that God must be something like a human being with superpowers, with emotions like human beings, sitting somewhere in a corner of the universe. God can only be an infinite timeless, formless, and unnameable movement of the energy of love pervading this universe which is the cause of all creations. After all, matter is also a form of energy. Scientists also are of the view that the entire universe is a vibration of energy.

So long as religion, science, and philosophy do not come in a single line, I wonder how could one follow any particular religion because most religions are built on stories and illusions not scientifically proven. How many human beings lose their precious lives in the name of religion, ideology, race, and extreme nationalism year after year?

A study of the present state of the conscious mind and how a transformation can take place in the human brain for a better society is very much essential for the survival of mankind. I feel that just like any other subject, this should form part of the syllabus in the school curriculum instead of leaving it exclusively to religions, mystics, philosophers, and ideologists. The seeds sown at a young age reap the best fruits later on as these children grow into adulthood.

\*\*\*\*\*



**SOBHA**

PASSION AT WORK

# Some Thoughts on Education in Kerala State



**DR.SIBY MATHEWS IPS ( RETD.DGP)**

According to the official publications, the Pass Percentage in Kerala SSLC Exam, year 2023 was 99.70. The number of students, who passed in the Exam. is around 4,19,128. A total of 68,604 students secured full A+ marks. So, naturally, around 4 lakh students are eligible for Plus 2 admission. In order to accommodate them, the Govt. have approved to increase the number of Plus Two seats by 65,000. That will bring the total number of Plus Two seats in the Higher Secondary Schools in Kerala to around 4,23,000. The Pass percentage of Plus Two ( Kerala Syllabus ) in 2023, has also been announced a few days back, it is 82.95 percentage. Total number of students who passed and thereby became eligible for admission to Undergraduate Courses in the Colleges, is 3,02,865.

Naturally, the Hon'ble Minister for Education was overjoyed to announce these "fantastic" results, which, according to him, shows the extraordinary high standard of education in Kerala. But the critics may ask, "what is the need to conduct an Exam. in which 99.70 percentage of students pass" Is it not a waste of time and money ? Why not give the students Grade, considering the performance in various internal examinations, Class assignments and one or two half yearly Exams.? Is it a wise decision to make 99 percent and above students to make eligible for higher studies ? Is there not some "vested interest" in making the standards of the examination so facile, as to enable 99 percent Pass, and thereafter increasing the number of Seats to enable all of them to move up to the higher level of education ? It is common knowledge, that greater the number of Plus Two seats, the need to appoint more teachers arises, with corresponding "benefits" to the Aided School Managements. It is worth remembering that back in the 1970s, the Pass percentage of Plus Two never crossed 40. Have the present generation of students become brilliant, all over Kerala, or has the quality of the Exam. taken a "nose dive" for some reason ? That brings us to the very crucial question, which is more important, "Quality or Quantity"

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# KRERA & CHARTERED ACCOUNTANTS AN INSIGHT

CA. SURESH S  
Mem.No. 203716



With a view to regulate Real Estate Sector, Government of India has passed an Act called REAL ESTATE (Regulation and Development) Act, in the year 2016.

In exercise of the powers conferred under section 85(1) & (2) of the above legislation, Government of Kerala has formed Kerala Real Estate Regulatory Authority in the year 2020. KRERA vide its Notification No.76/K-RERA/2020 dtd. 19.03.2020 made certain regulations. Accordingly, in the State of Kerala, one has to follow this to participate in the real estate sector. Subsequently in the year 2020 Government of Kerala has implemented the KRERA Rules (Passed in the year 2018) in the State.

The Act contains 91 Sections and Rules contain 39 rules which are divided into 10 chapters. As you all know, the Act says what to do and Rules says "How to do"; one must clearly understand these things before venturing into consultation in this area. These provisions are relatively simple and easy to understand.

## APPLICABILITY

This Act is applicable to Promoters, Buyers/Allottees, Real Estate Agents, Developer etc. in the State of Kerala.

The Act provides the rights and duties of Promoters, Developers, Allottees/Buyers and Real Estate Agents.

Registration is a must where the project land area exceeds 500 sqm<sup>2</sup> or Project consists of more than eight apartments/units.

The Chartered Accountants are having tremendous scope for practice this Act which is summarized as below.

Chartered Accountants can assist their clients in the areas like;

1. Registration of the Project
2. Accurately calculating the estimated cost of the project
3. Calculating progress of the project on the basis of percentage of completion method etc.
4. Under the provisions of KRERA, every promoter has to get registration from the Authority in advance (if applicable). Any amount can be collected from the customers only after entering into an agreement for sale.
5. 70% of the amount collected needs to be deposited in a separate account (designated account) which can be withdrawn only after submission of certificate from a Chartered Accountant in Form 4 along with other documents.
6. A Chartered Accountant can calculate accurately the amount to be deposited into the designated account. It is pertinent to note that, 70% of the amount collected for the project alone need to be deposited. That means the GST portion collected (as an Agent to the Government by the Promoter) need not be considered for the above calculation.



# KRERA & CHARTERED ACCOUNTANTS AN INSIGHT

Continues...

Further, every promoter has to get certificate from a practicing Chartered Account (other than person certifying annual return) in the prescribed format (Form 4) and to be uploaded in the website of the Authority before withdrawal of money from separate account.

7. Apart from the above, the promoter has to obtain Annual Report on Statement of Accounts (in Form 5) from a Chartered Accountant in practice (other than person certifying Form 4).

Copies of Form 4 and 5 are enclosed for the benefit of members.

No advertisement/marketing of the project without registration with RERA.

8. Any delay in completion of project will attract heavy penalty to the promoter. The allottees have to comply the conditions of the agreement fully in letter and spirit in order to avoid interest. As consultants of Promoter/Prospective Buyers, members can extend their valuable services to their clients to avoid unnecessary cost enhancement.

9. A builder promoter has to extend guarantee for structure for 5 years from the date of handing over of the apartment/building. Accounting of the same needs to be addressed.

10. While certifying Form 4, the Chartered Accountant has to ensure that the WIP is tallied with the books of accounts which requires timely accounting.

11. During finalization of accounts, the WIP as per RERA, GST & Accounts have to be synchronized. Timely accounting and reconciliation can reduce interest burden under Income Tax Act for short payment of Advance Tax.

12. Any customer can file complaint against the promoter on payment of fees before the Authority for their grievances. Chartered Accountants are eligible to represent their clients before the Authority.

13. Chartered Accountants are qualified to represent promoters before the authority as well as Tribunal in RERA matters.

14. For the purpose of calculating withdrawable amount, one need to consider expenditure incurred and paid till the date of certificate in Form 4. Chartered Accountants can accurately interpret and calculate the same in line with the accounting policy and GAAP.

15. As per RERA, the pricing should be based on carpet area instead of built-up area. Only carpet area can be sold.

This is to be complied with.

A Chartered Accountant can guide the prospective buyers.

16. Any person who booked an apartment can cancel his/her booking at any time. In that event allottee is having a right to get back the amount within 45 days. If any delay beyond 45 days, he/she can claim interest.

The above list is not exhaustive.

As Chartered Accountants, the members are well placed in understanding the provisions of these legislation in line with financials of the clients. Further, they can guide the promoters in timely compliance and thus partner in nation building.

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# Income Tax ITR forms availability

<https://incometaxindia.gov.in/Pages/downloads/income-tax-return.aspx>

## **Form No.: ITR-1 SAHAJ**

For individuals being a resident (other than not ordinarily resident) having total income up to Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income up to Rs.5 thousand

[https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr1\\_english.pdf](https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr1_english.pdf)

## **Form No.: ITR-2**

For Individuals and HUFs not having income from profits and gains of business or profession

[https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr2\\_english.pdf](https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr2_english.pdf)

## **Form No.: ITR-3**

For individuals and HUFs having income from profits and gains of business or profession

[https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr3\\_english.pdf](https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr3_english.pdf)

## **Form No.: ITR-4 Sugam**

For Individuals, HUFs and Firms (other than LLP) being a resident having total income up to Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE

[https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr4\\_english.pdf](https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr4_english.pdf)

## **Form No.: ITR-5**

For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7

[https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr5\\_english.pdf](https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr5_english.pdf)

## **Form No.: ITR-6**

For Companies other than companies claiming exemption under section 11

[https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr6\\_english.pdf](https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr6_english.pdf)

# Income Tax ITR forms availability

Continuation. . . . .

## **Form No.: ITR-7**

For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only

[https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr7\\_english.pdf](https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr7_english.pdf)

## **Form No.: ITR-V**

Where the data of the Return of Income in Forms SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4), ITR-5, ITR-7 filed but NOT verified electronically.

[https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr7\\_english.pdf](https://incometaxindia.gov.in/forms/income-tax%20rules/2023/itr7_english.pdf)

## **Form No.: Acknowledgement**

Where the data of the Return of Income in Form SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4), ITR-5, ITR-6, ITR-7 filed and verified.

<https://incometaxindia.gov.in/forms/income-tax%20rules/2023/acknowledgement.pdf>

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# Glimpse of CA FEST 2023



# Glimpse of CA FEST 2023



# Glimpse of CA FEST 2023

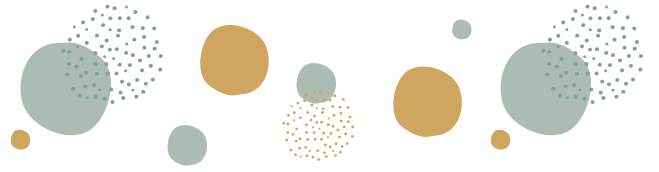


# Glimpse of CA FEST 2023

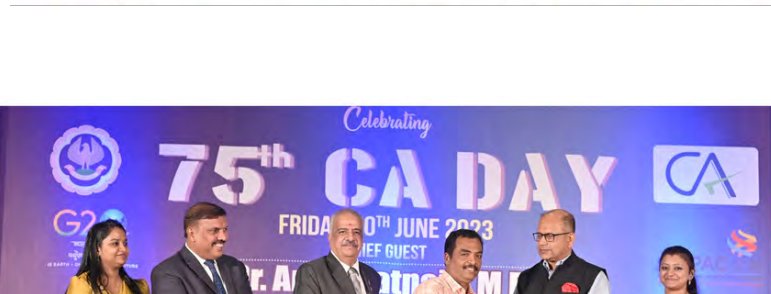




# Glimpse of CA FEST 2023

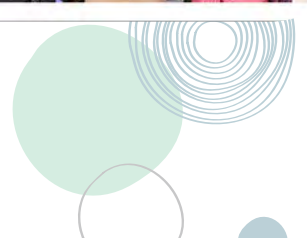
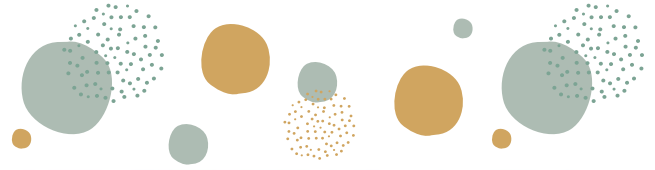


## Felicitation of Senior Members



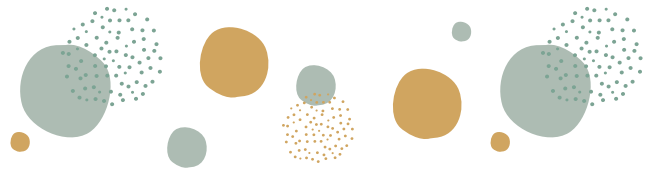
# Glimpse of CA FEST 2023

## Newly Qualified Members

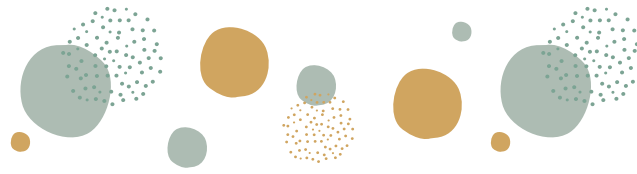


# Glimpse of CA FEST 2023

## Newly Qualified Members



# Glimpse of JUNE 2023



## ONE DAY WORKSHOP ON STANDARDS ON AUDITING



## MC Meeting along with the Presence of EX-OFFICIO MEMBER



# Glimpse of JUNE 2023

## World Environment Day

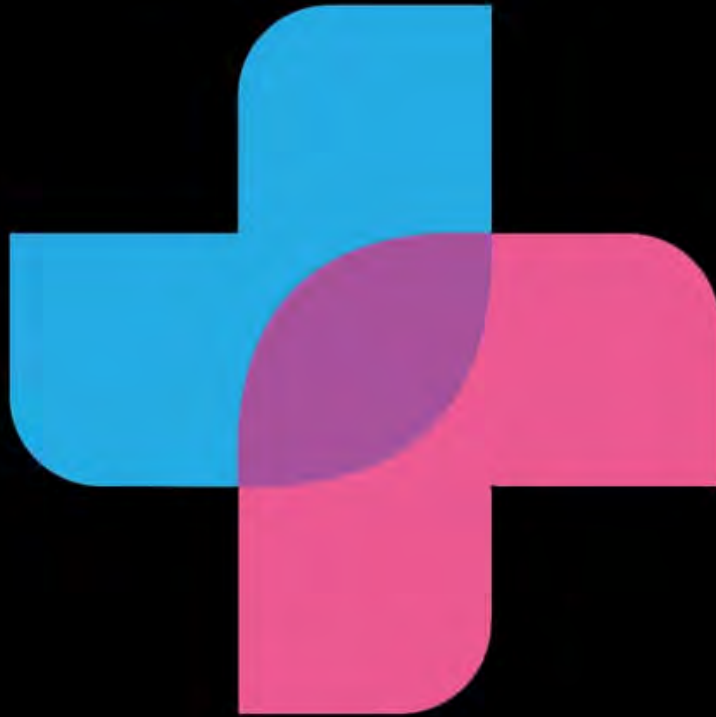


## International Day of Yoga



## Study Circle Meeting





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# "CERTIFICATE COURSE ON CONCURRENT AUDIT OF BANKS"



**years**  
Kerala's Technology  
Partner

**KELTRON**

Kerala State Electronics Development Corporation Ltd.  
(A Govt. of Kerala Undertaking)

The Thiruvananthapuram Branch is planning to conduct a "Certificate Course on Concurrent Audit of Banks" for Members in Physical mode during August 2023, in Association with the Board of Internal Audit & Management Accounting of ICAI. The course duration is 6 days from 10.00 am to 5.00 pm.

(Three Saturdays and Three Sundays)

Saturday	Sunday
05-08-2023	06-08-2023
12-08-2023	13-08-2023
19-08-2023	20-08-2023

The minimum number of Registrations required is 35.

The course fee is Rs. 10,000/- +GST, per participant.

Members, willing to undergo the course may intimate the same to the Branch along with the *Membership No., Email ID & Mobile number.*

Payment link for the Certificate course :

[https://learning.icai.org/committeelias/concurrent\\_audit\\_of\\_banks\\_thiruvananthapuram\\_phyl](https://learning.icai.org/committeelias/concurrent_audit_of_banks_thiruvananthapuram_phyl)

# COACHING CLASSES



## COACHING CLASSES

Thiruvananthapuram branch of SIRC of ICAI is conducting coaching classes in physical mode,

CA Foundation and CA Intermediate courses, at the branch premises as per the details below :

### CA Foundation

- ✓ 05 June - 30 September 2023
- ✓ 10.00 am to 05.00 pm
- ✓ 4 months
- ✓ Rs. 17,000/-

### CA Intermediate

- ✓ 18 July - 29 Feb 2024
- ✓ 10.00 am to 05.15 pm
- ✓ 7 months
- ✓ Rs. 32,000/-



Register Now

**0471-2323789**

T.C 24/ 245 (13 & 14) Pound Rd, Thycaud P.O.,  
Thiruvananthapuram, Kerala 695014

82818 48909 icaitvm@gmail.com

<https://thiruvananthapuramicai.org/>



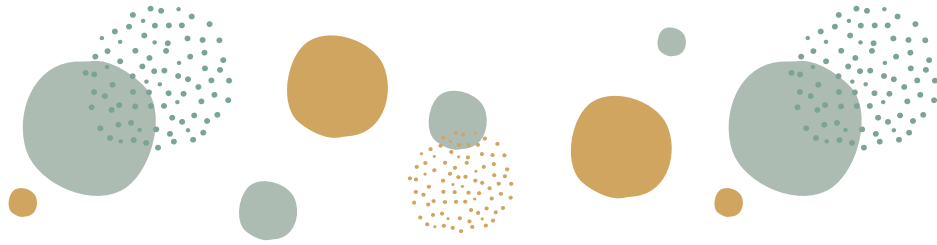
# August Month

## BIRTHDAY CELEBRANTS

2	Aug	ARJUN GOPAN G
2	Aug	JACOB RAJAN
4	Aug	ABHILASH B
4	Aug	SHIJIN M S
5	Aug	RAJESH A
5	Aug	RAKESH J
10	Aug	ARAVIND AT
12	Aug	ASHA ZACHARIAH
13	Aug	SREEKANTH SANAGARAM
14	Aug	ASISH CHERIAN ABRAHAM
14	Aug	MATHEW SAMUEL
15	Aug	RATHEESH RS
15	Aug	SRINIVASAN R
18	Aug	HARIKRISHNA KUMAR S R
21	Aug	ANAGHA T S
22	Aug	ASHA SREE M NAIR
23	Aug	NISHA ABRAHAM
23	Aug	VELAYUDHAN S
26	Aug	MIRIAM GIRISH
26	Aug	ARAVIND V
27	Aug	GOWRI SHANKAR M
31	Aug	ANOOP RAJ

# Our Institutional PARTNERS





e-team 





## Invitation for

# ARTICLES / WRITEUPS!



Articles / Writeups are hereby invited from members on any key topics to be published in the upcoming e-Newsletter. Members may kindly send their articles to

trivandrum@icai.org with cc to icaitym@gmail.com with the subject line "Article for Newsletter" on or before the 05th of the following month along with mentioned details:

1. Name
2. Membership Number
3. Contact Number
4. E-mail id
5. Photo
6. Article in docx format

## Advertisement Tariff for The Branch e-Newsletter

Front full page- Rs 20,000/-  
Inside full page Rs 15,000/-

Last full Page Rs 7,500/-  
Last Half page: Rs 4,500/-  
Last Quarter page: Rs 2,500/-

Advt. material should reach us before 25th of previous month.

**Disclaimer:** The Thiruvananthapuram Branch of ICAI is not in anyway responsible for the result of any action taken on the basis of the articles and advertisements published in the e-Newsletter.

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Reach Us

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**ICAI Bhawan**

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