



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

**Thiruvananthapuram Branch (SIRC)**

# NEWS LETTER



**APR 2026**

Private Circulation Only

# Chairperson's Message



## **Dear Professional Colleagues,**

April brings with it the familiar rhythm of a new tax year—a time when our responsibilities deepen and our days naturally become more demanding. It is also a moment to pause and appreciate the trust placed in our profession, and the quiet dedication with which each of you carries forward your work.

Our branch began its activities for 2026 in February, and the momentum continued into March with a simple yet purposeful start. We opened the month with a Seminar on GST, which helped many of us revisit important areas before stepping into the new year's compliance cycle.

One of the most memorable moments of March was our Women's Day Celebrations. It was an evening filled with warmth, encouragement, and genuine togetherness. We were honoured to welcome Smt. Ajeetha Beegum IPS as our Chief Guest, whose presence added grace and inspiration to the occasion. Smt. Bindu V C shared thoughtful insights that resonated with everyone present. What made the celebration truly special was the way our lady members came forward to showcase their talents—it brought a beautiful personal touch to the event and reminded us of the vibrant community we are part of.

Another significant event of the month was the SICASA Installation Ceremony of the Managing Committee 2026–27, held on 26th March. We were delighted to have our own member, CA. Soya K, Financial Controller, KFC's, as the Chief Guest for the occasion. During the ceremony, CA. Selastian Anthoniappan took charge as Chairman from CA. Murali Krishnan. We extend our heartfelt appreciation to the outgoing team for their dedicated efforts and convey our warmest wishes to the new committee for a successful and inspiring term ahead.

We also conducted a timely session on Technology Tools in Bank Audit, which proved especially useful as members prepared for the audit season.

With April being a month when most of our members are deeply engaged in bank audits, we have planned our programs to begin only in the second half of the month, ensuring that learning and engagement continue without adding pressure during the busiest weeks.

# Chairperson's Message

## April 2026 – Proposed Programs

### 1. Externship Program for Commerce Students

A meaningful outreach initiative that gives young commerce students a real glimpse into the CA profession. Through guided exposure and mentoring, we hope to inspire and support the next generation of professionals.

### 2. Study Circle Meetings

#### \* Income Tax Act 2025 – Key Changes & Practical Impact

A focused discussion to help members understand the new Act and its implications for the year ahead.

#### \* Excel for Professionals – Practical Tools & Techniques

A continuation of the interest generated in March, this session will cover practical Excel features that support day-to-day work and improve efficiency.

### 3. Seminar on Direct Tax Act 2025

A comprehensive seminar designed to help CA professionals understand the structure, intent, and practical implications of the newly introduced Direct Tax Act.

### 4. Certificate Course on DPDP Act

With data protection becoming an essential part of governance and business processes, this course will help members understand the Digital Personal Data Protection Act and its relevance to audit, assurance, and advisory work.

As we begin this new tax year, I want to acknowledge the dedication each of you brings to your work and to our branch. Your presence, your encouragement, and your willingness to stay connected—even during the busiest months—are what make this community strong. Let us continue to move forward with clarity, compassion, and a shared sense of purpose.

Warm regards,

### **CA. Julie G Varghese**

Chairperson

Thiruvananthapuram Branch ( SIRC )

# Secretary's Message



**Dear Esteemed Professional Colleagues,**

March 2026 was a fulfilling and eventful month for our Branch, marked by meaningful programmes that brought together learning and collective progress. We began the month with a well-attended seminar on Budget Proposals on Indirect Taxes and Closing of Accounts from a GST Perspective held on 7th March 2026, with sessions led by CA. Unnikrishnan M and CA. Sujith Vijayan. The sessions offered valuable insights into recent developments and practical compliance aspects, helping members stay well-prepared in a dynamic tax environment. This was followed by a focused session on Technology Tools in Bank Audit held on 16th March 2026, handled by CA. Saran Kumar U and CA. Biju R, conducted at an apt time as members prepared for the audit season. The session was practical, insightful, and well received.

We also celebrated Women's Day with a CPE programme on 12th March 2026, graced by Smt. Ajeetha Beegum IPS as Chief Guest and Smt. Bindu V C as speaker, making it a meaningful and memorable occasion for our members. The SICASA Installation Ceremony for the Managing Committee 2026-27 was held on 26th March 2026, marking a smooth transition of leadership with CA. Selastin A assuming charge as Chairman from CA. Murali Krishnan. We extend our appreciation to the outgoing team and convey our best wishes to the new committee for a successful tenure.

I am also happy to share an important development for our Branch. During a meeting in Kochi with the Hon'ble President and Vice President of ICAI, we presented the need for enhanced infrastructure to support our growing fraternity. We are delighted that in-principal approval has been granted, along with encouragement to move forward by constituting an Infrastructure Development Committee. As we take this vision forward, we look forward to the active support and participation of all our members in building a stronger and future-ready Branch.

As we step into a new financial year, this also marks the beginning of a significant phase for the profession with the implementation of the new Income Tax framework. It presents both opportunities and responsibilities for us as professionals to stay updated, adapt swiftly, and continue to uphold the highest standards of excellence. I take this opportunity to wish all members a successful and rewarding year ahead.

Warm Regards,

**CA. Jithin Mathew Kurian**

Secretary

Thiruvananthapuram Branch ( SIRC )

# AI Agents &

## The Next Phase of Transformation in Chartered Accountancy Practice



CA. ASHWIN C NAIR

The accounting and finance profession is undergoing a new wave of technological transformation with the emergence of AI agents. Over the years, Chartered Accountants have adapted to several changes – from manual bookkeeping to computerized accounting, from physical filings to fully digital compliance systems. Today, the development of intelligent and autonomous AI systems marks another significant shift, one that is expected to redefine the way professional services are delivered in the future.

Artificial Intelligence has already been used in finance for automation, data processing, and analytics. However, the latest advancement in this field is the introduction of AI agents, which go beyond traditional automation tools. These systems are capable of understanding objectives, performing multi-step tasks, interacting with different software environments, and continuously improving their performance based on feedback. As a result, they have the potential to transform accounting, audit, taxation, and advisory services in a fundamental way.

A key distinction must be made between traditional AI systems and AI agents. Traditional AI applications are generally designed to perform specific tasks based on predefined rules or trained models. For example, a conventional AI tool may classify transactions, detect errors, or generate reports when instructed by the user. Such systems are powerful but limited to the exact function for which they are programmed. AI agents, on the other hand, are designed to act with a higher level of autonomy. They can plan tasks, decide the sequence of actions required to achieve a goal, interact with multiple data sources, and execute workflows without continuous human intervention. In essence, while traditional AI assists the user, AI agents can work alongside the user as intelligent collaborators. This distinction is important because it changes the role of the professional from operating software to supervising intelligent systems.

In the area of accounting and financial reporting, AI agents can significantly improve efficiency by continuously collecting and validating data from different sources. Instead of preparing financial statements only at the end of the reporting period, intelligent systems can monitor transactions in real time, identify discrepancies, and ensure compliance with accounting standards. This reduces manual effort and enhances the reliability of financial information.

Audit and assurance services are also expected to benefit greatly from the use of AI agents. Traditional audit methods often rely on sampling due to practical limitations in examining large volumes of data. Intelligent agents can review entire datasets, identify unusual patterns, and highlight risk areas for the auditor's attention. They can also maintain automated logs of transactions and control checks throughout the year, enabling a more continuous and risk-based audit approach. The auditor's role will remain essential, but it will increasingly focus on evaluation, judgment, and reporting rather than routine verification.

# AI Agents &

## The Next Phase of Transformation in Chartered Accountancy Practice

Taxation and regulatory compliance represent another area where AI agents can provide substantial support. With frequent changes in law and strict filing requirements, professionals spend significant time tracking notifications, verifying data, and preparing responses to notices. AI-driven systems can monitor regulatory updates, check compliance conditions, organize supporting documents, and assist in drafting replies. This allows Chartered Accountants to handle larger workloads with greater accuracy and reduced risk of error.

The use of AI agents also strengthens risk management and financial analysis. Intelligent systems can continuously monitor transactions, contracts, and financial indicators to detect irregularities at an early stage. They can generate alerts, update forecasts automatically, and provide decision-support information to management. This enables professionals to play a more strategic role in business decision-making.

Despite these advantages, the adoption of AI agents also raises important concerns. Financial information handled by Chartered Accountants is highly confidential, and the use of autonomous systems requires strong safeguards to ensure data security and privacy. In addition, AI models may sometimes generate outputs where the rationale behind the result is not readily traceable, which can be challenging in a profession that demands transparency, accountability, and professional responsibility. Therefore, the responsibility for accuracy and ethical conduct will always remain with the Chartered Accountant, even when advanced technology is used.

Another important requirement in this evolving environment is continuous learning. In the past, professional development mainly involved staying updated with amendments in law and accounting standards. In the digital era, it also requires familiarity with emerging technologies, data analytics, and intelligent automation tools. Members who are willing to adapt and upgrade their skills will find greater opportunities in the future.

The emergence of AI agents does not reduce the relevance of the Chartered Accountant; instead, it enhances the scope of the profession. As routine tasks become automated, the demand for professional judgment, advisory skills, and ethical oversight will increase. Clients will continue to rely on Chartered Accountants for trust, clarity, and sound decision-making — qualities that technology alone cannot provide.

The future of Chartered Accountancy practice will therefore depend on the ability to combine traditional professional values with modern technological capabilities. By embracing innovation while maintaining integrity, independence, and competence, the profession can continue to remain relevant and respected in the rapidly changing digital world

\*\*\*\*\*

# GST Reforms in Finance Act 2026: Navigating the New Compliance Era



CA. SUJITH VIJAYAN

As we look back on over three decades in indirect taxation—from the complex days of KGST and VAT to the digital-first world of today—I see the **Finance Act 2026** as a true turning point. For our fraternity, especially those of us supporting Kerala's diverse MSME and service sectors, the message is clear: the era of "file now and fix later" is officially over. We are moving toward a period of "Systemic Maturity" where liquidity and technology take center stage.

## 1. Common Sense Returns to Post-Sale Discounts

For years, **Section 15(3)(b)** felt like a relic of a more rigid era. We've all seen clients struggle with the "pre-supply agreement" mandate just to justify a simple volume discount. Thankfully, the Finance Act 2026 finally aligns the law with commercial reality. By removing the need for a prior agreement, the law now respects how business actually happens. As long as a Credit Note is issued under Section 34 and the recipient reverses their ITC, the discount stands. It's a major win for common sense and a significant reduction in unnecessary litigation.

## 2. A Lifeline for Liquidity: Clause 139

Liquidity is the heartbeat of Kerala's manufacturing and export sectors. Under **Clause 139**, the government has finally extended the 90% provisional refund facility to **Inverted Duty Structure (IDS)** claims. Previously, this was a luxury reserved only for zero-rated supplies, leaving our manufacturers with blocked working capital.

Furthermore, the removal of the ₹1,000 minimum threshold for export refunds is a small but vital change for our micro-exporters—the spice traders and artisans who previously had to let small tax amounts "stick" to their costs. Every rupee now finds its way back to the taxpayer.

## 3. Intermediaries: Levelling the Global Playing Field

Perhaps the most "professional" sigh of relief comes from the service sector. By omitting the special "Place of Supply" rule for intermediary services, the law finally treats these professionals like any other service provider. The place of supply now follows the **Location of the Recipient**. This simple shift turns many previously taxed domestic services into "Export of Services," instantly making Indian back-office and BPO services more competitive on the global stage.

## 4. Bridging the Gap in Advance Rulings

The long-standing vacuum in the National Appellate Authority for Advance Ruling (NAAAR) has been a source of frustration. With the insertion of **Section 101A(1A)**, the government can now empower existing Tribunals to resolve conflicting rulings across states. For us, this means fewer trips to the High Court and more certainty for our clients when they seek clarity on complex transactions.

## 5. The "Hard Validation" Reality Check

While the Finance Act sets the rules, the GSTN portal is now enforcing them with an iron fist. The introduction of **"Hard Validations"** in 2026 means the portal has become self-policing. If a client has a negative balance in their **ITC Reclaim Ledger** or hasn't discharged **RCM liabilities**, the "File" button simply won't work. We must move our clients toward monthly reconciliations of the **Electronic Credit Reversal and Reclaimed Statement (ECRS)**. The portal is no longer just a mailbox; it's an auditor.

# GST Reforms in Finance Act 2026: Navigating the New Compliance Era

## Closing Thoughts: Our Path Forward

We are no longer just "Return Filers." We have become "**Technology-Tax Integrators.**" As we advise our clients, we must emphasize three things:

- **Vendor Discipline:** With the 7-day e-invoicing window, your client's ITC is only as good as their vendor's compliance.
- **Contractual Health:** It's time to re-read those intermediary and discount agreements through the lens of the 2026 reforms.
- **Documentation:** While the law is simpler, the burden of proof—especially on ITC reversals—remains with us.

The transition to **GST 2.0** is here. By embracing these changes proactively, we can ensure that our clients in Kerala and beyond stay ahead of the curve, enjoying better cash flows and a much lighter litigation burden.

\*\*\*\*\*

# Updates GST

## **Advisory on the Payment of pre-deposit while filing of appeal before First Appellate authority**

1. Sometimes taxpayers voluntarily pay some amount during the investigation stage using Form GST DRC-03. Later, when the taxpayer wants to file an appeal application against the demand order issued after the investigation, they are required to pay a pre-deposit to file the appeal. However, many taxpayers complain that the GST portal still asks them to pay the pre-deposit even when they have already paid more than the required amount through Form GST DRC-03.

2. When a demand order (for example, Form GST DRC-07) is issued to a taxpayer, a Demand ID is created in Part II of the Electronic Liability Register on the GST portal. If the taxpayer makes a payment using the "Payment towards Demand" functionality on the portal, the amount is automatically adjusted against that Demand ID in the register. However, payments made through Form GST DRC-03 are not linked to the Demand ID and therefore do not appear as adjusted against the demand in the liability register.

3. While filing an appeal by Taxpayer, GST System auto calculates the required amount to be paid (i.e. Admitted amount + Pre-Deposit) and checks whether any amount is already paid by the taxpayer against the demand ID in the said liability register.

a. If such amount is equal to or greater than the required amount, then the portal will allow the taxpayer to file appeal without prompting for further payment.

If such amount is lesser than the required amount, then Portal mandates the taxpayer for the payment of Balance payable.

### **Pre-deposit Payment made through DRC 03:**

1. As explained earlier, any payment made through Form GST DRC-03 is not automatically recognized by the GST system against any specific Demand ID. Therefore, such payments are not considered by the system while calculating the pre-deposit amount required for filing an appeal. To ensure that the payment made through Form GST DRC-03 is counted against a particular demand order, the payment must be linked with the respective Demand ID by filing Form GST DRC-03A on the GST portal. Filing Form GST DRC-03A enables the payment made through DRC-03 to be mapped to the corresponding demand order, and the entry for the same becomes available in the Electronic Liability Register.

2. Consequently, at the time of filing an appeal, the system will recognize the payment (made through DRC 03 and adjusted using DRC 03A) and will not require the taxpayer to pay any additional amount again while calculating the mandatory pre-deposit.

Accordingly, taxpayers are advised to file Form GST DRC-03A to link payments made through Form GST DRC-03 with the relevant demand order before filing an appeal, wherever applicable. To know how to link any demand ID with a particular Form GST DRC 03, through the Form GST DRC 03A, Please refer the manual in available in GST portal

# Updates GST

## **Advisory regarding confirmation of “Tax Liability Breakup, As Applicable” in GSTR-3B-reg**

1. In terms of the provisions of Section 50 of the Central Goods and Services Tax (CGST) Act, 2017, interest is payable where the tax liability pertaining to a previous tax period is discharged in a subsequent tax period. Accordingly, the tab “Tax Liability Breakup, As Applicable” in Form GSTR-3B is meant to capture the tax liability relating to supplies of previous tax periods which are being reported and discharged in the current tax period.

2. From the February 2026 tax period onwards, the GST Portal auto-populates the “Tax Liability Breakup, As Applicable” in GSTR-3B on the basis of the document dates of supplies reported in GSTR-1 / GSTR-1A / IFF, where such supplies pertain to any previous tax period but the corresponding tax liability is being discharged in the current period’s GSTR-3B.

3. Accordingly, from the February 2026 tax period, after offsetting the liability in GSTR-3B, taxpayers are required to click on the “Tax Liability Breakup, As Applicable” tab available on the payment page and confirm the breakup of tax liability by clicking the “SAVE” button or edit the same, if required.

4. Once the breakup of tax liability is confirmed and saved, the taxpayer will be able to proceed with filing Form GSTR-3B using EVC or DSC.

5. Feedback has been received that this confirmation should be mandatory only in cases where supplies pertaining to previous tax periods have been reported in the current tax period. However, the confirmation is presently being required in all cases, including where the liability relates only to the current tax period. The feedback is acknowledged by GSTN and the same is under resolution.

6. Meanwhile, taxpayers are requested to kindly open the “Tax Liability Breakup, As Applicable” tab on the payment page and click “SAVE” within the tab for filing during the current reform cycle. Thereafter, filing of Form GSTR-3B can be completed normally.

Taxpayers are requested to kindly follow the above interim procedure till the issue is resolved on the portal

\*\*\*\*\*

# Updates DIRECT TAXES

## **Rationalising the due date to credit employee contribution by the employer to claim such contribution as deduction**

Section 29 (1) (e) is proposed to be amended to provide that the due date for crediting employee contribution by the employer to claim such contribution as deduction shall be the due date for filing of return of income under section 263 (1) of the Act.

This amendment will take effect on 01-04-2026 and will apply to tax year 2026-27 and subsequent years

## **Exemption on interest income under the Motor Vehicles Act, 1988**

Section 11 of the Income Tax Act 2025 inter alia provides for the exemption of income of persons included in Schedule III subject to the fulfillment of conditions specified therein.

The provisions of Motor Vehicles Act, 1988 inter alia provides for compensation and interest on such compensation to be awarded by the Tribunal under said Act, to an individual or his legal heir, on account of death or on account of permanent disability or any bodily injury under the said Act.

In order to alleviate sufferings of victims of such accident and their family which may cause extreme hardship to the aggrieved person and family, it is proposed to amend the said Schedule to provide exemption to an individual or his legal heir, on any income in the nature of interest under the Motor Vehicles Act, 1988

These amendments will take effect from the 1<sup>st</sup> day of April 2026 and shall accordingly, apply in relation to the tax year 2026-27 and subsequent years.

## **Enabling electronic verification and issuance of certificate for deduction of income-tax at lower rate or no deduction of income-tax**

Section 395 of the Act pertains to issuance of certificates for deduction of tax at source and tax collection at source at nil or lower rate.

Sub section 1 of the said section of the Act provides for issuance of certificate for deduction of tax at source at Nil or lower rates. As per the present provisions, the payee has to make an application before the Assessing Officer. Subsequent to the application, if the Assessing Officer is satisfied after due verification that the total income of the recipient justifies deduction of income-tax at any lower rates or no deduction of income-tax, he shall issue a certificate for lower or nil deduction of tax at source.

It is proposed to ease the compliance burden of small tax payers by providing an option to the payee, to file the application for issuance of certificate for lower or nil deduction of income-tax electronically before the prescribed income tax authority, which may issue the certificate subject to fulfilment of conditions as may be prescribed, or reject the application if prescribed conditions are not fulfilled or the application is incomplete.

The amendment will take effect from the 1<sup>st</sup> day of April 2026.

# Updates DIRECT TAXES

**Relaxation from requirement to obtain tax deduction and collection account number by a resident individual or HUF, where the seller of the immovable property is a non-resident.**

Section 397 (1)(a) of the Act provides that every person, deducting or collecting tax shall apply to the Assessing Officer for the allotment of a tax deduction and collection account number. Clause (c) of the said section provides for cases where a person is not required to obtain TAN.

Presently if a person buys an immovable property from a resident seller, the person is not required to obtain TAN to deduct tax at source. However, where seller of the immovable property is a non-resident, the buyer is required to obtain TAN to deduct tax at source. This creates unnecessary compliance burden for the buyer, as he would need TAN for a single transaction.

In order to reduce compliance burden for the resident individual and Hindu undivided family, it is proposed to amend Section 397 (1) (c) of the Act to provide that resident individual or HUF is not required to obtain TAN to deduct tax at source in respect of any consideration on transfer of any immovable property under Section 393(2).

The amendment will take effect from the 1<sup>st</sup> day of October, 2026

\*\*\*\*\*

# COMPLIANCE CALENDAR

## APRIL 2026

### Goods and Services Tax

Date	Return	Period	Particulars
10	GSTR - 7	Mar 2026	Return for authorities deducting tax at source
10	GSTR - 8	Mar 2026	Details of supplies effected through e-commerce operator and the amount of tax collected
11	GSTR - 1	Mar 2026	Details of outward supplies of taxable goods and or services
13	GSTR - 1 IFF	Mar 2026	Invoice Furnishing Facility in lieu of GSTR-1 for QRMP Filers
13	GSTR-5	Mar 2026	Return for Non-resident foreign taxable person
13	GSTR-6	Mar 2026	Return for Input Service Distributor
18	CMP-08		Quarterly Statement for composition taxable person
20	GSTR-3B	Mar 2026	If aggregate annual turnover above Rs 5 crores
20	GSTR-5A	Mar 2026	Return of OIDAR service provider
22	GSTR-3B	Mar 2026	If aggregate annual turnover below Rs 5 crores

### Tax Deducted at source and Tax collected at source

14			Issue TDS certificate for tax deducted under section 194-IA/IB/M/S in Feb 2026
15			Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form 15 CC for quarter ending Mar 2026
30			Uploading declarations received in Form 15G/H for Jan to Mar 2026
30			Deposit TDS for March 2026 under section 194-IA/IB/M/S with challan cum statement
30			Quarterly return of non deduction at source by banks from interest on time deposit for Jan to March 2026

### Income tax

15			Form 3 CEK – Statement of income paid/credited to unit holders – Q4 FY 2025-26 (Jan – Mar 2026)
25			Statement of Financial Transactions by depositories, Registrars & Share Transfer Agents for reporting information relating to capital gains on transfer of listed securities or units of Mutual Funds for Jan to Mar 2026 in Form 61A
30			Declaration in Form No 61 containing particulars of Form No 60 received during the period Oct to Mar 2026

### Foreign Exchange Management Act

7	ECB-2	Mar 2026	By borrowers of ECB through AD Bank
---	-------	----------	-------------------------------------

### Provident Fund and Employees State Insurance

15	PF		PF Payment
15	ESI		ESI Payment

# Event Snaps March 2026

## Orientation Programme for Managing Committee



# Event Snaps March 2026



- 07 Mar2026  
**Seminar on G S T**



- 16 Mar2026  
**Seminar on Bank Audit**



# Event Snaps March 2026

• 12 Mar2026

## Women's Day Celebrations



# Event Snaps March 2026

• 12 Mar2026

## Women's Day Celebrations



# Event Snaps March 2026

• 26 Mar2026

## SICASA MC2026 Installation



# Help Desk @ INCOME TAX



**CA Shahinas Shahul Hameed**



**CA Beegum Shyma Jan S**

# WISHES **Birth Day** FOR **Celebrants**

- |        |                          |        |                          |
|--------|--------------------------|--------|--------------------------|
| 1 Apr  | SUMI V S                 | 20 Apr | KRISHNAMOORTHY HARIHARAN |
| 2 Apr  | REBECA K CHACKO          | 21 Apr | PRAKASH GNANASINGH J     |
| 2 Apr  | SREEHARI M S             | 23 Apr | MOHAMED HUSSAIN          |
| 2 Apr  | SMRUTHI T                | 24 Apr | JOHN JOSEPH              |
| 3 Apr  | AKSHAY V                 | 25 Apr | PRINCE N RAVI            |
| 4 Apr  | KEERTHI M NAIR           | 25 Apr | RADHAKRISHNAN NAIR B     |
| 4 Apr  | REMA SARMA N             | 25 Apr | SANDEEP R                |
| 4 Apr  | RESHMA B RAMESH          | 28 Apr | SANJEEV KUMAR            |
| 6 Apr  | GOPAN T P                | 29 Apr | HARI C                   |
| 6 Apr  | SIVADASS B               | 29 Apr | JOHNSON ROCHE VASAGAN A  |
| 7 Apr  | KRISHNANATH N            |        |                          |
| 8 Apr  | KAVITHA V KURUP          |        |                          |
| 9 Apr  | REVATHY RAJA             |        |                          |
| 9 Apr  | SYAM ARAVIND A V         |        |                          |
| 11 Apr | VINOD V S                |        |                          |
| 11 Apr | CHERIANJI SAMUEL         |        |                          |
| 11 Apr | MESFIN ZACHARIAS ABRAHAM |        |                          |
| 13 Apr | ABRAHAM VARKEY PAYNADATH |        |                          |
| 13 Apr | SURESH BABU C            |        |                          |
| 13 Apr | VIJAYAN M                |        |                          |
| 14 Apr | DEVI R                   |        |                          |
| 14 Apr | JUSTIN RAJ S             |        |                          |
| 14 Apr | NITHIN MOHAN             |        |                          |
| 16 Apr | KRISHNAKUMAR S           |        |                          |
| 16 Apr | GEORGE ALEXANDER         |        |                          |
| 18 Apr | VINOD JOHNNY             |        |                          |
| 19 Apr | AKERSH NARAYAN J         |        |                          |

# THIRUVANANTHAPURAM BRANCH (SIRC)

## 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](mailto:trivandrum@icai.org) with cc to [icaitym@gmail.com](mailto:icaitym@gmail.com) with the subject line "Article for Newsletter" on or before the 02nd 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

**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.

The views and opinions expressed or implied in this E-Newsletter of the Thiruvananthapuram Branch of SIRC of ICAI are those of the Authors / Guest Editors and do not necessarily reflect those of the Thiruvananthapuram Branch of ICAI. Unsolicited articles and transparencies are sent in at owner's risk and the publisher accept no liability for loss or damage. Material in this publication may not be reproduced, Whether in part or in whole, without the consent of the Thiruvananthapuram Branch.

## Contact Us



0471-2323789



[trivandrum@icai.org](mailto:trivandrum@icai.org)



<https://thiruvananthapuramicai.org>

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

