

# The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)



## Visakhapatnam Branch

### e-Newsletter

APRIL - 2026



CA. Patnala Lokesh, Chairman | CA. Ramu Naidu N, Vice Chairman | CA. Ujwala M L D, Secretary,  
CA. Mogalapalli P GuruMurthy, Treasurer | CA. D. Leela Vara Prasad, Editor  
CA. Konni Rambabu, SICASA Chairman | CA. Sridhar Andhavarapu, Member | CA. Prasanna Kumar D, Ex-officio Member & President, ICAI

CA. Dr. K. Parvathi Kumar  
Vedika



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

Managing Committee Members Meet - 2026  
Southern Region



## Session 4 - Interaction with Leadership



## From the Chairman's Desk



“Sri Krishnaya Vasudevaya, Haraye Paramatmane,  
Pranata Klesha Nashaya, Govindaya Namoh Namah.”

Dear Esteemed Members,

Warm greetings to you and your families.

I hope this message finds you in good health and high spirits. As we step into the new financial year 2026–27, I take great pleasure in reflecting upon the vibrant and professionally enriching activities undertaken by our Branch during the month of March 2026.

The month was marked by a strong focus on Bank Audit preparedness, aligning with the professional commitments of our members during this crucial period. We were privileged to host insightful sessions on Bank Branch Audit by eminent senior speakers CA. S. Ramesh and CA. Sundararajan from Chennai, who shared valuable practical perspectives and real-time audit experiences.

A comprehensive Workshop on Bank Audit, conducted on 11th March 2026 by CA. Saran Kumar U, further strengthened members’ practical approach, documentation standards, and audit readiness.

In continuation, specialized sessions on Bank Branch Audit in NPA and CBS Environment, delivered by CA. Padmanabhuni Kishore and CA. Vinay Kumar Boggarapu, provided in-depth clarity on critical and evolving areas of bank audits,

equipping members to handle complex audit scenarios with confidence.

Keeping pace with regulatory developments, a timely CPE programme on “Income Tax Act 2025 – Practical Transition and Compliance Issues”, delivered by CA. Narendra Rayapureddy, was highly informative and well appreciated by members for its practical insights.

A significant highlight of the month was the successful conduct of the CPE Seminar held on 21st March 2026 at Srikakulam. This programme holds special importance, as such an initiative was undertaken in Srikakulam after a considerable period. The enthusiastic participation of members and tax practitioners from Srikakulam and nearby regions made the event a grand success and reinforced our commitment to expanding professional outreach.

Beyond technical excellence, the Branch also celebrated International Women’s Day on 8th March 2026 with great enthusiasm and dignity. The event was graced by Chief Guest Smt. Mallika Manoj Grandhi, Chairperson & Managing Director of Vaibhav Jewellers, whose inspiring address resonated with all attendees. We were honoured to have Dr. Sonam Verma as the Guest of Honour, who shared valuable insights on spreading the importance of health of our women members. The celebrations were further enriched by insightful

sessions delivered by CA Anusha PRL and CA Aruna Priya, making the occasion both meaningful and professionally engaging.

Further, a One-Day Peer Review Training Programme held on 28th March 2026, conducted under the aegis of the Peer Review Board of ICAI, emphasized the importance of maintaining quality and standards in professional practice. Alongside, an Eye Check-up Camp, organized in association with the Visakha Eye Hospital Trust for members and their families, reflected our continued commitment towards member welfare and well-being.

I take this opportunity to sincerely thank all our esteemed speakers, contributors, organizers, and members whose active participation and continuous support make such initiatives successful. I also extend my gratitude to all contributors to this newsletter for enriching it with their valuable articles and insights.

Looking ahead, the Branch has planned a series of programmes for April, with a special focus on the needs of our members. I encourage all members to actively participate, engage, and make the most of these learning opportunities.

#### **A Call for Professional Excellence – Bank Audit Season**

As bank audit assignments are currently underway, I urge all members to discharge their responsibilities with utmost diligence, integrity, and professionalism. Let us ensure robust documentation, transparency in reporting, and strict adherence to ethical standards, thereby upholding the dignity and reputation of our profession.

#### **CPE Annual Delegate Fee – FY 2026–27**

As we enter the new financial year 2026–27, I am pleased to inform you that the Managing Committee has decided not to revise the One-Time CPE Annual Delegate Fee, keeping in view the interests of members.

The fee structure continues as follows:

- Rs. 3,000 plus GST for members with less than three years of membership
- Rs. 6,000 plus GST for other members

I appeal to all members to make the payment and avail themselves of this scheme, and to actively participate in the various professional development initiatives of the Branch. Your involvement is vital for both individual growth and the collective strength of our fraternity.

I also encourage members to continue contributing to the Chartered Accountants Benevolent Fund (CABF), thereby supporting fellow professionals in times of need.

I am also pleased to share that the Managing Committee had the opportunity to attend the Orientation Programme held at Hyderabad on 23rd & 24th March 2026. On this occasion, I was deeply honoured to be felicitated by our beloved President of ICAI, CA. Prasanna Kumar D. This recognition is indeed a matter of great pride and remains an unforgettable moment in my professional journey, inspiring me to continue serving the fraternity with greater dedication and commitment.

Let us continue to move forward together with commitment, continuous learning, and excellence.

Wishing you all a productive and fulfilling month ahead.

Warm regards,

**CA. Patnala Lokesh**

Chairman

Visakhapatnam Branch of ICAI (SIRC)

# The Institute of Chartered Accountants of India

## Visakhapatnam Branch

### ONE TIME ANNUAL PAYMENT OF DELEGATE FEE (2026-27)

#### Registration Form

To  
 The Secretary,  
 The Institute of Chartered Accountants of India  
 Visakhapatnam Branch (SIRC)  
 ICAI Bhawan,  
 VISAKHAPATNAM -530 003

Dear Sir,

I/We have enclosed Cheque No..... of .....  
 Bank dated ..... for Rs ...../- in favour of **VISAKHAPATNAM BRANCH OF SIRC OF ICAI, VISAKHAPATNAM** towards my/our **ONE TIME ANNUAL DELEGATE FEE PAYMENT** for CPE Seminars at Visakhapatnam Branch for the period from 01.04.2026 to 31.03.2027.

#### Details of the Member/Members

S.No	Name of the Member	Date of Enrolment	M. No	Mobile No.	E-mail ID

Thanking You,

Yours Truly,

Signature



VISAKHAPATNAM BR. OF SIRC OF THE I C A I  
 QR918008194042-1521@unionbankofindia



GST No. : .....

#### Online Payment Details :

<b>ACCOUNT NAME</b>	: VISAKHAPATNAM BRANCH OF SIRC OF ICAI
<b>ACCOUNT NO</b>	: 024510011011521
<b>BANK NAME</b>	: Union Bank of India
<b>BRANCH NAME</b>	: PITHAPURAM COLONY
<b>IFSC CODE</b>	: UBIN0802450

Please forward the UTR No., Name and Membership No. to the following mail ID : [icaivskpbranch@gmail.com](mailto:icaivskpbranch@gmail.com)

#### One Time Annual Fee Structure for 2026-27 :

Rs. 3,000+GST 18% (Rs. 3,540/-) for New Members enrolled after 01.04.2023

Rs. 6,000+GST 18% (Rs. 7,080/-) for Members enrolled on or before 01.04.2023

# COMPLIANCE CALENDAR

## Days to Remember April 2026

CA. P.S.V. Sai Kumar

Date	Department	Summary
05-Apr-26	SEZ	Monthly Report of Investment & Employment
07-Apr-26	FEMA	ECB 2 Monthly & Quarterly Return (Jan'26-Mar'26)
07-Apr-26	TCS	TCS Payment for Mar'2026
07-Apr-26	Equalisation Levy	Collection and recovery of equalisation levy on specified services in the month of Mar'2026
10-Apr-26	Professional Tax	PT on Salaries for Mar'2026( Due date varies from State to State)
10-Apr-26	STPI/SEZ	STPI - SERF; SEZ - SERF
10-Apr-26	GST	GSTR - 7 (TDS) ; GSTR - 8 (TCS)
11-Apr-26	GST	Monthly Return of GSTR 1 for Mar'2026
13-Apr-26	GST	GSTR-1(Jan-Mar 2026) for QRMP; GSTR 5 - Non Resident Foreign Tax Payers; GSTR 6 - Input Service Distributor
14-Apr-26	TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,IB,IM,IS in the month of Feb, 2026
15-Apr-26	MCA	Start of Companies Compliance Facilitation Scheme 2026 (CCFS) 2026 scheme for Private Limited and OPC
15-Apr-26	Income Tax	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2026
15-Apr-26	PF & ESI	Monthly Payment for Mar'2026
15-Apr-26	NBFCs-D	NBS1/NBS2/NBS3/Branch Information Return
15-Apr-26	NBFC-ND-SI	NBS7,NBFCs-ND-SI 500cr,ALM-1,Branch Info return
15-Apr-26	NBFC-ARC	Form ARC
15-Apr-26	RNBCs	Form NBS-3A
15-Apr-26	SEBI	Regulation 74 (5) - Processing of Demat requests form by Issuer/RTAs
15-Apr-26	NBFC	ALM-(NBFC-ND-SI)
18-Apr-26	GST	CMP 08 for Jan to Mar 2026 (Composition Scheme)

Date	Department	Summary
20-Apr-26	GST	Monthly GSTR 3B; GSTR - 5A (OIDAR) - for Mar'2026
21-Apr-26	SEBI	Regulation 31 (1) (b) - Disclosure of Shareholding Pattern
21-Apr-26	SEBI	Regulation 27(2)(a) - Corporate Governance Report
21-Apr-26	SEBI	Regulation 13 (3) - Statement of Grievance Redressal Mechanism
21-Apr-26	NBFCs-D / NBFC-ND-SI	Reporting to Central Repository of Information on Large Credits (CRILC)
22-Apr-26	GST	GSTR 3B (Jan-Mar, 2026) QRMP for Category-I States*
24-Apr-26	GST	GSTR 3B (Jan-Mar, 2026) QRMP for for Category-II States*
30-Apr-26	TDS/TCS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,IB,M,S in the month of Mar, 2026
30-Apr-26	PT	Annual PT Payment towards Professional Tax Enrolment Certificate (FY2026-27)
30-Apr-26	TDS/TCS	TDS Payment for March 2026
30-Apr-26	TDS/TCS	Due date for furnishing of challan-cum-statement (Form 26QB, QC, QD, QE in respect of tax deducted under section 194-IA ,IB,M,S in the month of Mar'26)
30-Apr-26	MCA	Form MSME 1 (Oct-Mar'26) (Half yearly Return)
30-Apr-26	MCA	Declaration from Director in Form MBP-1 and Form DIR-8(first annual board meeting of the financial year typically; Apr-June)
30-Apr-26	Income Tax	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2026
30-Apr-26	GST	GSTR-4 (FY 2025-26) for Composition taxpayers
30-Apr-26	GST	Opt in / Opt out of GST Quarterly scheme for April to June 2026
30-Apr-26	SEBI	Regulation 7(3) - Compliance certificate by the share transfer agent
30-Apr-26	SEBI	Regulation14 - Payment of listing fees & Other charges
30-Apr-26	SEBI	Regulation 40 (9) - Certificate from Practicing Company Secretary
30-Apr-26	SEBI	Regulation 40(10) - Transfer or transmission or transposition of securities
30-Apr-26	SEBI	Circular No. SEBI/HO/DDHS/CIR/P/2018/144 - Initial Disclosure requirements for large entities
30-Apr-26	SEBI	Regulation 76 - Reconciliation of Shares and Capital Audit
30-Apr-26	NBFCs-D	ALM (NBFCs-D having public deposit of > Rs. 20 crore Or asset size of > Rs. 100 crore)
30-Apr-26	NBFC-ND-SI	ALM-2 & 3
30-Apr-26	Other NBFC's	Return on FDI

\***Category I** : States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.

\*\***Category II** : States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

# ARTICLES



CA. Avinaash Dadi

## Fraud Detection - A Simple Health Check for Every Organisation

CA. Avinaash Dadi

In today's business environment, fraud is not a distant or rare possibility. It is a silent and ever-present risk that can affect any organisation, irrespective of its size, structure, or industry. Small businesses, start-ups, family-managed enterprises, and large corporates alike are vulnerable. The real question is not whether fraud can happen, but whether we are equipped to detect it in time.

For a layman, fraud detection simply means identifying dishonest activities that cause financial loss or reputational damage to an organisation. It is comparable to a routine medical check-up. When a health issue is detected early, treatment is easier and less expensive. When ignored, the consequences can become serious and sometimes

irreversible. Similarly, timely detection of fraud can prevent major financial setbacks and long-term credibility issues.

Fraud is generally committed when three elements come together: opportunity, pressure, and rationalisation. When internal controls are weak, supervision is poor, or ethical culture is compromised, opportunities increase. Fraud detection aims to reduce such opportunities and identify warning signs at an early stage.

### Understanding Fraud in Simple Terms

Fraud broadly falls into three categories, as explained in the framework of the Association of Certified Fraud Examiners:

#### 1. Asset Misappropriation

This is the most common type of fraud. It

involves theft or misuse of an organisation's assets. Examples include cash theft, manipulation of expense claims, fake vendor bills, inventory pilferage, or misuse of company funds. While individual instances may appear small, repeated occurrences can cause substantial cumulative loss.

## 2. Corruption

Corruption involves misuse of authority for personal gain. Examples include bribery, kickbacks, conflict of interest, and favouring specific vendors or contractors in exchange for benefits. Corruption not only causes financial loss but also erodes organisational integrity and trust.

## 3. Financial Statement Fraud

This is less frequent but often the most damaging. It involves intentional manipulation of financial records to present a false picture of performance. Examples include inflating revenues, understating expenses, concealing liabilities, or overstating assets to secure loans or attract investors. Such fraud can mislead stakeholders, regulators, and financial institutions.

Among these, **asset misappropriation** occurs most frequently, while financial statement fraud generally results in the highest monetary damage and reputational impact.

**Fraud detection does not necessarily mean suspecting everyone.**

It means building awareness, encouraging transparency, and being alert to unusual

patterns. It involves asking simple but critical questions: Are transactions properly authorised? Are duties adequately segregated? Are unusual trends reviewed? Are employees encouraged to report concerns safely?

In simple terms, fraud detection is the discipline of observing carefully, questioning intelligently, and acting promptly. Just as a health check safeguards the body, a fraud detection framework safeguards the financial and ethical health of an organisation.



CA. Leela Vara Prasad D

## Supreme Court says residential property let out for residential use is exempted from GST (No GST on renting of building to hostels)

### CA. Leela Vara Prasad D

Before claiming any exemption under a notification, we should bear in mind the following jurisprudence developed on this subject over a period of time.

- ▶ If there is any ambiguity in the exemption notification benefit of such ambiguity cannot be claimed by the assessee, and it must be interpreted in favour of the revenue department – Dilip Kumar and Company v. Commissioner of Customs (Import) Mumbai [2018- TIOL-302-SC-CUS-CB]
- ▶ The objective of exemption should be seen rather than a literal interpretation – Government of Kerala & Anr. v. Mother Superior Adoration Convent [2021 SCC Online SC 151]: TS- 131-SC-2021-NT  
The ratio in Dilip Kumar and Company will apply only for general exemptions in taxing statute but not for exemptions granting either incentive for promoting economic growth or otherwise has some beneficial reason behind it
- ▶ The exemptions can be broadly classified in to following 3

- Supplier Specific Exemption: Applicable to the **type of suppliers** mentioned in the exemption list
- Supply Specific Exemption: The exemption is applicable for any supplier who is doing specific supplies
- Recipient-specific exemption: Exemption is based on the ultimate recipient of the service

Section 11 of the GST Act specifies that where the government is satisfied that it is necessary in the public interest so to do, it may, on the recommendation of the council, by notification, give an exemption either absolutely or subject to such conditions

Conferring the powers from Section 11, the Government, in the interest of the public, on the recommendation of the council vide entry no.12 of Notification No.12/2017 – Central Tax (Rate) exempted **services by way of renting of residential dwelling for use as residence.**

By reading the above entry, we can understand that it is a Supply/activity-specific exemption where the

property type and usage are relevant, but not the type of supplier and recipient. The following are the 3 conditions that can be inferred from the above entry.

- There must be a supply of services for renting
- The renting service must pertain to residential dwellings
- Such a residential dwelling must be used as a residence

Considering a practical scenario where a person named Taghar Vasudeva (Co-owner) has given a residential building on lease to a company M/s DTwelve Space Private Limited (lessee/DSPL) who in turn leased out the property as hostel to long term accommodation of students and working professionals with the duration of stay ranging from 3 months to 12 months.

Tagar Vasudeva has no clarity on eligibility of above exemption for this transaction therefore approached the advance ruling authority where AAR Ruled that the exemption is not available. Assessee challenged it a writ petition before Karnataka High Court and the high court held that exemption is available on the basis that the exemption entry is activity specific and it does not mandate the type of recipient.

Challenging the order of High Court, the Central Government filed SLP before Hon'ble Supreme Court on the following grounds

- ▶ The property comprises 42 rooms by applying common parlance test can never qualify as residential dwelling.
- ▶ The facts of the second limb between the lessee and the end consumer must not be factored for testing the supply of service between the lessor and the lessee, will not amount to rewriting the Notification. The Co- owners have no connection whatsoever with ultimate consumer. The recipient of supply must satisfy the condition precedent where it is not satisfied in first leg of the transaction.

The Apex Court has addressed the above issues raised by the department and made the following analysis

#### **Residential dwelling**

- ▶ The residential dwelling has not been defined in

the Act, but as per the Educational Guide dated 20.06.2012 it is any residential accommodation, but does not include hotel, motel, inn, guest house, campsite, lodge, house boat, or like places meant for temporary stay.

- ▶ The Bombay High Court in *Bandu Ravji Nikam (supra)* held that by the very nature of the use of students hostel, it is only a residential user as hostel, is a house of residence or lodging for students and that just because the hostel owners charge some amount from the students, such accommodation cannot be treated as commercial or non-residential.
- ▶ In common parlance 'residential dwelling' means any building, structure, or part of the building or structure other than offices or factories, that is used or intended to be used as a home, residence, or sleeping place by one person or by two or more persons maintaining a common household, to the exclusion of all others.
- ▶ The materials on record further indicate that as per the Khatha Extract and layout plans and records available with the Bruhat Bangalore Mahanagara Palike, the plot and property is shown as residential in nature. Thus, based on the above any residential accommodation meant for long term stay can be referred to as "residential dwelling"

#### **Purposive Interpretation**

- ▶ Entry 12 of the Exemption Notification does not mandate that the lessee must use the residential dwelling as its own residence. Giving any other interpretation would mean adding an additional condition to Entry 12.
- ▶ The revenue has made narrow interpretation by holding that property so rented used by service recipient themselves would ultimately lead to the legislative intent being defeated as the exemption is extended to cases wherein residential dwelling is rented out and ultimately used as residence even for the purpose of the person using it. The rented residential property that is used as residence should not suffer 18% GST.

- ▶ The objective of exemption should be seen rather than a literal interpretation – particularly when the entry has some beneficial reason behind it. Government of Kerala & Anr. v. Mother Superior Adoration Convent [2021 SCC Online SC 151]: TS-131-SC-2021-NT.
- ▶ In Union of India v. Wood Papers Ltd. (1990) 4 SCC 256 it was pointed out that an exemption notification should be construed strictly at the threshold. But once the exception/exemption is applicable, then a liberal construction must be adopted. The ration of this judgment clearly applies to the present case
- ▶ The principle of ‘purposive interpretation’ or ‘purposive construction’ is based on the understanding that the Court is supposed to attach that meaning to the provisions which serve the ‘purpose’ behind such a provision. The statutory interpretation of a provision is never static but is always dynamic. Though the literal rule of interpretation, till some time ago, was treated as the ‘golden rule’, it is now the doctrine of ‘purposive interpretation’ which is predominant, particularly in those cases where literal interpretation may not serve the purpose or may lead to absurdity. If it brings about an end which is at variance with the purpose of statute, that cannot be countenanced.

### **Conclusion:**

In the present matter, the property is a residential dwelling and the ultimate use of the property remained unchanged. In other words, it remained as ‘use for residence’ by students/working women. However, if 18% GST is levied on this transaction between the original lessor and the lessee, the same will be passed on to the students and working professionals, which would ultimately lead to a situation where the legislative intent behind granting an exemption for residential use is defeated. Also, the said exemption is activity- specific but not person-specific.

### **Action points for Taxpayers**

- ▶ Wherever the taxpayers had paid the GST to the government voluntarily or through GST officials,

they can apply for a refund irrespective of the time limit.

- ▶ Even though property is ultimately used for residential purposes, it should be established with sufficient records (municipal records, property tax, electricity bill, etc.) that it is a residential dwelling. There are many cases where the officials have categorized the residential properties as commercial for property tax assessment in these cases taxpayers should challenge the assessment and make it residential.

### **Entry Amendment w.e.f. 18th July 2022**

With effect from 18<sup>th</sup> July 2022, the above entry has been amended as follows:

Services by way of renting of residential dwelling for use as a residence, except where the residential dwelling is rented to a registered person. It means when the property is given to a registered person, the exemption is not available, and the said transaction is covered under reverse charge, where the registered person (recipient) must pay GST under reverse charge. Therefore, in the above same scenario, if M/s. DSPL (original lessee) is registered under GST then exemption is not available to him and it must pay GST under reverse charge, but the same is not eligible for ITC since the subsequent transaction of letting to students is exempted and becomes cost to the entity.

In that case, the taxpayers must be cautious and may apply for cancellation of the registration where it has only rental income.

# PROGRAM CALENDAR FOR THE MONTH

S.No	Date & Time	Topics
1	04/04/2026 (Saturday) 10.30 am to 5.00 pm (6 Hrs.)	Physical - Full Day CPE Seminar Decoding Budget 2026 : Strategic Highlights, New Disclosure Schemes and Regulatory Amendments <b>CA. Srivallika Buddha</b>  Mastering the Shift-From ITA 1961 to 2025 <b>CA. V. Krishna Manojna</b>
2	18/03/2026 (Saturday) 10.30 am to 5.00 pm (6 Hrs.)	Physical - Full Day CPE Seminar Intellectual Property Rights <b>CA. Tatavarthy Satya Sampath Vinay</b>  Labour Law Regorms & Financial Implications Analysing the impact of Four Labour Codes on Payroll, Audit and Complicance <b>Sri. N. Suryanarayana, LLB</b>
3	23/04/2026 (Thursday) 5.00 pm to 8.00 pm (3 Hrs.)	Physical - CPE Seminar 49th Branch Formation Day  <b>Felicitation to Past Chairmen</b> Followed by Dinner
4	25/04/2026 (Saturday) 10.30 am to 5.00 pm (6 Hrs.)	Physical - Full Day Conference on AI or CPE Seminar on Concurrent Audit of Banks

## “Snapshot of Memories: A Glimpse into Last Month’s Events”



Had the opportunity to meet **Smt. Roshni Aparanji Korati**, IAS, Deputy Chairperson, Visakhapatnam Port Authority (VPA), to extend an invitation to grace the International Women’s Day Celebrations as the Chief Guest on 4th March 2026.

**Seminar on Bank Branch Audit held on 06<sup>th</sup> March, 2026.**



**Speaker : CA Sundararajan R, Chennai.**





Speaker : CA. S.Ramesh, Chennai.

**International Women's Day - "Rise. Lead. Transform – Beyond Boundaries"  
on 08<sup>th</sup> March, 2026.**



**Speaker : CA. Anusha P R L, Visakhapatnam**



**Guest of Honour: Dr. B. Sonam Verma**







**Workshop on Bank Branch Audit held on 11<sup>th</sup> March, 2026.**



**Speaker : CA. Saran Kumar U, Hyderabad**



**Seminar on Bank Branch Audit held on 14<sup>th</sup> March, 2026.**



**Speaker : CA. Vinay Kumar Boggarapu , Visakhapatnam**



Speaker : CA. Padmanabhuni Kishore, Visakhapatnam.



**Seminar on Income Tax Act 2025: Practical Transition and Compliance Issues on 20<sup>th</sup> March, 2026.**



Speaker : CA Narendra Rayapureddy, Hyderabad



# Seminar on Income Tax Act 2025: Practical Transition and Compliance Issues @ Srikakulam 21<sup>st</sup> March, 2026.



**Speaker :**  
**CA Narendra Rayapureddy, Hyderabad**



**Free Eye Check-up Camp held on 28<sup>th</sup> March, 2026. In Association with Visakha Eye Hospital Trust Under the Initiative Mohsin Health Eye care Project Mabaged by VEBART Trust**



**Workshop on One Day Training Programme - PEER Reviewers held on 28<sup>th</sup> March, 2026.**







**Speaker : CA. R. S. Balaji, Chennai**



**Speaker : CA. Vijay Srinivas Kothapalli, Hyderabad**



SRMCMM 2026 held on 23-03-2026 to 24-03-2026



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The Views expressed by contributors in this Newsletter do not necessarily reflect the opinion of the Branch or the Institute