

The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)



Visakhapatnam Branch e-Newsletter

JULY - 2025



CA. Sridhar Andhavarapu, Chairman, CA. Patnala Lokesh, Vice Chairman, CA. Ramu Naidu N, Secretary,
CA. Ujwala M L D, Treasurer, CA. D. Leela Vara Prasad, SICASA Chairman,

CA. Mogalapalli P GuruMurthy, Member & Editor, CA. K. Rambabu, Member, CA. Prasanna Kumar D, Ex-officio Member & Vice President, ICAI



From the Chairman's Desk



Chairman's Communique

Dear Esteemed Colleagues:

Warm greetings from Visakhapatnam Branch of ICAI (SIRC).

ఉద్ధరేత్ ఆత్మనాత్మానం నాత్మానం అవసాదయేత్ ।

ఆత్మైవ హ్యత్మనో బంధుః ఆత్మైవ రిపురాత్మనః ॥

Meaning:

“One should uplift oneself by one's own efforts and should not degrade oneself. For the self alone is the friend of the self, and the self alone is the enemy of the self.”

“తనను తాను గెలిచినవాడే నిజమైన విజేత” (“He who conquers himself is the true victor.”)

Happy CA Day! As ICAI enters its 77th year of formation, 1st July marks a proud and historic moment for our community of 4.8 lakh members and over one million students. Our Visakhapatnam Branch celebrates this occasion with enthusiasm and pride, hosting a series of events that reflect the significance of the day.

The celebrations at ICAI Bhawan, Visakhapatnam are to include Morning Walkathon, Activities under Swachh Bharat Abhiyan, Flag hoisting, ‘Ek Ped Maa

Ke Naam’- a sapling plantation drive, Motivational Session on Work Life Balance, honouring senior members of the profession. Performances by members and their family members, singing, dances etc. We extend a warm invitation to all members to participate in the events organised by our branch.

Let's engage with our alma mater on this momentous day and together celebrate the legacy of our profession. On this occasion, we pay tribute to those whose tireless efforts led to the formation of our alma mater, ICAI, on 1st July 1949. We remember and honour CA. G.P. Kapadia, the first President of the Institute, and his team, whose pioneering leadership laid the foundation of our profession. Our branch also gratefully acknowledges the sustained contributions of successive past Chairpersons, who have carried forward the vision with commitment and integrity. Let us take this opportunity to reaffirm our dedication to their ideals and pledge to uphold and elevate the stature of our profession globally.

Programmes held in June: In June, International Yoga Day, which received an enthusiastic response from members. The MSME Mahotsav on 27th June was a grand event with a platform for collaboration

and awareness session held in our Branch. I thank the eminent resource persons and participating members for making these programmes a resounding success.

The dates and topics that were covered during the month are listed for information:

June 5-18, 2025- Forensic Accounting and Fraud Detection Certification Course with participation of 38 members

June 14, 2025 – Recent Changes in Income Tax Forms

June 25, 2025 – Recent Landmark Judgements under the Income Tax Act

June 26, 2025 – Yoga Day (rescheduled from 21 June 2025 due to AP State Government's Yogandhra Program) Celebration and concluded with a Yoga session with about 25 participants including members and students who demonstrated their interest in making Yoga part of their everyday routine. The students who had taken part in the essay writing, video yoga demo, slogan writing were awarded with a trophy and certificate to install the need for yoga for their well-being.

June 27, 2025 - The MSME Mahotsav- The event had about 70 participants of MSMEs and Chartered Accountants who had an opportunity to network and reach out for value added services along with awareness on the schemes of the government.

CA Day Sports and Games Activities:

As a part of the CA Day celebrations, we recently concluded our Shuttle Badminton, Chess, Caroms, indoor games for children, ladies and couples and Cricket Tournaments for men and women. It was fun filled high voltage events to witness the

enthusiasm and sportsmanship displayed by our fellow members. Congratulations to all the participants and winners!

Meeting with Sri Ganta Srinivasa Rao garu - MLA of Bheemili Constituency:

Our committee members along with senior member CA Akula Chandra Sekhar met with Hon MLA Sri Ganta Srinivasa Rao garu and submitted a request to allot land within the city limits preferably in the beach road to construct our own premises. MLA garu, responded positively and asked us to submit a DPR that can be submitted to the relevant Government authorities.

Contributions to CABF:

The Chartered Accountants Benevolent Fund (CABF) is our safety net. By contributing to the CABF, we support our fellow members during times of need. Let us strengthen this noble cause by making our contributions count.

Thank you for your active participation and unwavering support. Together, we can achieve great heights and contribute to the growth of our profession.

****MAKE IN INDIA – MADE FOR THE WORLD****

CA. Sridhar Andhavarapu

Chairman

Visakhapatnam Branch of ICAI (SIRC)

PROGRAM CALENDAR FOR THE MONTH

S.No	Date & Time	Topics
1	01/07/2025	CA DAY CELEBRATIONS
2	12/07/2025 (Saturday) & 13/07/2025 (Sunday) - 12 Hrs	Physical - Two Days - Residential Refresher Course (RRC) Topics : Taxation of Real Estate transactions Substantive Issues. Intricacies in Filing Rectification U/S 154 of the Income Tax Act & Analysis Accounting Standards - Practical Issues Recent case laws w.r.t. reassessment judgements under Direct Taxes.
3	16/07/2025 - 5.30 pm - 8.30 pm (Wednesday) - 3 Hrs.	Physical - CPE Seminar Topics : Discussion on Draft Guidance Note on Tax Audit
4	19/07/2025 - 10.30 am - 5.00 pm (Saturday) - 6 Hrs	Physical - Full Day CPE Seminar Topics : Skills Enrichment of Various Professional Aspects (Under Professional Skills Enrichment Committee) Bank Products available with Collateral and without Collaterals
5	23/07/2025 - 5.30 pm - 8.30 pm (Wednesday) - 3 Hrs	Physical - CPE Seminar Topics : Opportunity for CA in MSME.
6	26/07/2025 - 10.30 am - 5.00 pm (Saturday) - 6 Hrs	Physical - Full Day CPE Seminar Topics : Company Audit - CARO Audit Documentation and Audit Trail
7	30/07/2025 - 5.00 pm onwards (Wednesday)	AGM

The Institute of Chartered Accountants of India

Visakhapatnam Branch

ONE TIME ANNUAL PAYMENT OF DELEGATE FEE (2025-26)

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 01.04.2025 to 31.03.2026.

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



GST No. :

Online Payment Details :

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

Please forward the UTR No., Name and Membership No. to the following
mail ID : icaivskpbranch@gmail.com

One Time Annual Fee Structure for 2025-26 :

Rs. 3,000+GST 18% (Rs. 3,540/-) for New Members enrolled after 01.04.2022

Rs. 6,000+GST 18% (Rs. 7,080/-) for Members enrolled on or before 01.04.2022

COMPLIANCE CALENDAR

Days to Remember July 2025

CA. P.S.V. Sai Kumar

Date	Department	Summary
05-Jul-25	SEZ	Monthly Report of Investment & Employment
07-Jul-25	FEMA	ECB 2 Return
07-Jul-25	TDS/TCS	TDS/TCS Payment for June'2025
10-Jul-25	Professional Tax	PT on Salaries for Jun'2025(Due date varies from State to State)
10-Jul-25	STPI/SEZ	STPI - SERF; SEZ - SERF
10-Jul-25	GST	GSTR - 7 (TDS) ; GSTR - 8 (TCS)
11-Jul-25	GST	Monthly Return GSTR 1 - Jun'2025
13-Jul-25	GST	GSTR-1 (Apr-Jun, 2025) - QRMP
13-Jul-25	GST	GSTR - 5 (NRTP) ; GSTR 6 - Input Service Distributor
15-Jul-25	TDS/TCS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,IB,IM,IS in the month of May, 2025
15-Jul-25	TDS/TCS	Form 27EQ - Quarterly statement of TCS deposited for the quarter ending June 30, 2025
15-Jul-25	PF & ESI	Monthly Payment for Jun'2025
15-Jul-25	RBI	FLA Annual Return to RBI
15-Jul-25	NBFCs-D	NBS1/NBS2/NBS3/Branch Information Return
15-Jul-25	NBFC-ND-SI	NBS7,NBFCs-ND-SI 500cr,ALM-1,Branch Info return
15-Jul-25	NBFC-ARC	Form ARC
15-Jul-25	RNBCs	Form NBS-3A
15-Jul-25	Other NBFC's	Overseas Investments
18-Jul-25	GST	CMP 08 - Apr to June 2025(Composition)

Date	Department	Summary
20-Jul-25	GST	GSTR 3B - Jun'2025 ; GSTR - 5A (OIDAR)
21-Jul-25	SEBI	Corporate Governance Report (As per 27(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)
21-Jul-25	SEBI	Disclosure of Shareholding (As per Regulation 31 (1) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)
21-Jul-25	NBFCs-D	Reporting to Central Repository of Information on Large Credits (CRILC)
21-Jul-25	NBFC-ND-SI	Reporting to Central Repository of Information on Large Credits (CRILC)
22-Jul-25	GST	GSTR 3B (Apr-Jun, 2025) QRMP for Category-I States*
24-Jul-25	GST	GSTR 3B (Apr-Jun, 2025) QRMP for for Category-II States*
30-Jul-25	STPI/SEZ	STPI - SOFTEX; SEZ - SOFTEX
30-Jul-25	STPI/SEZ	STPI - QPR (Due date for STPI-MPR/QPR may differ for each locations.)
30-Jul-25	TDS/TCS	Form 27D - Quarterly statement of TCS for the quarter ending Jun 30, 2025
30-Jul-25	TDS/TCS	Due date for furnishing of challan-cum-statement in respect of tax deducted under <u>Section 194 IA/IB/M/S</u> in the month of Jun, 2025
30-Jul-25	SEBI	Reconciliation of share capital audit report (As per Regulation 76 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)
31-Jul-25	TDS/TCS	Quarterly statement of TDS deposited for the quarter ending June 30, 2025

***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

ICAI UPDATES



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

**Committee on Financial Markets and Investors' Protection
The Institute of Chartered Accountants of India**

26th June 2025

Notification for Online Assessment Test (AT) for Certificate Course on Fundamental and Technical Analysis of Stocks including Equity Research – 19th July 2025.

Notification for Online Assessment Test (AT) for Certificate Course on Fundamental and Technical Analysis of Stocks including equity Research (FATA) on for the following dates through Digital learning Hub Organized by Committee on Financial Markets and Investors' Protection of ICAI

S.no	Month	Date of Exam	Time	Paper	No. of question	Syllabus
1	July	19 th July 2025	10:00 AM to 1:00 PM IST	P 1	100 Marks - 100 Multiple choice questions	Module 1 & 4 along with case studies and practical questions
			3:00 PM to 6:00 PM IST	P 2	100 Marks - 100 Multiple choice questions	Module 2 & 3 along with case studies and practical questions

- Last Date for Face Authentication at [ICAI Digital Learning Hub](#) 2 Days before date of Exam
- Registration for exam without fee for all eligible participants of 8th batch of FATA.
- Old participants of earlier batch can pay the Exam fee Rs 1180/- link <https://learning.icai.org/iDH/icai/order/paymentlink/pp/4732/>

(Kindly login first and then hit the above URL for Payment)

Note: -No Further extension shall be provided for completing the process of Face Authentication, please complete the face registration/authentication process within the time limit.

Prerequisites for the FATA Assessment Test:

1. Active ICAI membership number
2. Completion of the Eligibility Criteria (75% attendance in the virtual Professional Training)
3. Desktop/ Laptop with good internet connectivity
4. Camera attached with Desktop/ Laptop
5. Active login at Digital Learning Hub of ICAI ([ICAI Digital Learning Hub](#)) (Please note SSP _ Login credentials are used)
6. Completion of Face Registration Activity at [ICAI Digital Learning Hub](#) by 1:30 PM of 2 Days before date of Exam
7. Also ensure that your **recent photo is uploaded** on your **SSP dashboard**.
8. Launch of the Assessment enables Face Authentication to confirm liveness (Blink of eyes)

Important Instruction:

1. The online Assessment Test (AT) for FATA Certificate Course is scheduled to be held on Saturday on the above dates from **10:00 A.M. to 1:00 PM IST & 3:00 P m to 6:00 P M.** through Digital Learning Hub of ICAI ([ICAI Digital Learning Hub](#))
2. Candidates desirous of taking this FATA AT have to do the online face authentication through Digital Learning Hub. Further FAQs <https://learning.icai.org/committee/faqs/>
3. Application requests received after the aforementioned last date would not be entertained under any circumstances and member have to appear in the next AT.
4. Exam Pattern - On above date – Paper 1- Module 1 & 4 along with case studies and practical questions

On above date– Paper II- Module 2 & 3 along with case studies and practical questions

For further assistance, contact

Committee on Financial Markets and Investors' Protection, ICAI

Mobile no. 8130527979; Phone: 0120-3045905, E-mail id: fata@icai.in

ARTICLES



CA. Anil Bezawada



CA. Vishnu Vardhan Sirugudi

GST Appeal dismissed on the ground of limitation- Any Remedy available for the taxpayer?

Adv. CA Anil Bezawada CA Vishnu Vardhan Sirugudi

Introduction:

The introduction of the Goods and Services Tax (GST) regime in India has brought about a transformational change in the indirect tax landscape, affecting millions of taxpayers across the country. Like any robust legal framework, GST law provides for the right to appeal against orders passed by tax authorities. However, taxpayers are required to adhere to specified time limits for filing such appeals. There are, nevertheless, occasions when an appeal cannot be filed within the prescribed period for various good reasons. Thousands of Appeals have been dismissed on the ground of limitation by the First Appellate Authority.

Section 107 (1): the Appellant have to file the appeal in Form GST APL 01 within three months of the date of communication of the order passed.

Section 107 (4): If the appeal is not filed within the time period under sub-section (1), the Appellate Authority, if he is satisfied with the sufficient cause, can condone the delay up to a period of one month.

The law does not empower the appellate authority to condone delay beyond the prescribed extended period. The Appeals filed after the expiry are liable to be dismissed as time-barred, regardless of the merits of the case as well as the cause for such delay.

Interpretation by the Hon'ble Andhra Pradesh High Court on Section 107 (4) of the Act and applicability of Limitation Act, 1963:

In Venkateswara Rao Kesanakurti vs. State of Andhra Pradesh (2024) 23 Centax 43 (A.P.), the Hon'ble Andhra Pradesh High Court by placing reliance on the judgements of the Hon'ble Apex

Court in the case of Union of India v. Popular Construction Co. – [2002] 37 SCL 622 (SC) and Singh Enterprises v. CCE – 2008 (221) E.L.T. 163 (S.C.) has held that the period of limitation available under Section 107 of the APGST Act, cannot be extended beyond the period stipulated

therein, Section 5 of the Limitation Act would stand excluded. Hence, the appellate authority under Section 107 of the APGST Act would not have any power to condone the delay in filing an appeal, beyond the period of 30 days as set out in Section 107

(4) of the APGST Act. Accordingly, the Hon'ble High Court has not intervened against the dismissal of the appeal on the ground of filing the appeal beyond the condonable period.

Is there any solution for this situation or is the taxpayer lost all avenues, and has to pay the adjudicated dues regardless of merits of the case?

In the case where the Appellate Authority has dismissed the appeal on the grounds of limitation, the doctrine of the merger is inapplicable as the said Order-in- Appeal has dismissed the Appeal, devoid of any merits of the case. So, the Order-in-Original would not get merged with the Order-in-Appeal passed by the First Appellate Authority.

The Hon'ble Apex Court in the case of Raja Mechanical Co. (P) Ltd. vs. Commissioner of C. Ex., Delhi-I 2013 (29) S.T.R. 81 (S.C.) has held that in view of the plethora of decisions of Supreme Court, wherein Court has, categorically, observed that if for any reason an appeal is dismissed on the ground of limitation and not on merits, that order would not merge with the orders passed by the first appellate authority.

Since the Doctrine of Merger is not

Applicable in these cases, whether the Order-in- Original can be challenged before the High Court under Article 226 of the Constitution?

Yes, The above Question of Law was answered by the Hon'ble Andhra Pradesh High Court in the case of Agarwal Iron and Steel Traders vs. Assistant Commissioner of State Taxes (2025) 30 Centax 112 (A.P.) and Kali Shankar Enterprises v. Additional Commissioner 2024 (81) G.S.T.L. 329 (A.P.), has held that a challenge to the original order would be maintainable even if the first appeal has been dismissed on the ground of limitation.

Conclusion:

It is settled position in light of Supreme Court judgments in the case of Singh Enterprises v. CCE – 2008 (221) E.L.T. 163 (S.C.), Commissioner of Customs and Central Excise v. Hongo India (P.) Ltd. – 2009 (236) E.L.T. 417 (S.C.) and

Asstt. Commr. (CT), LTU, Kakinada vs. Glaxo Smith Kline Consumer Health Care Ltd. 2020 (36) G.S.T.L. 305 (S.C.), Constitutional Courts cannot interfere with Order in Appeal, if the appeal is dismissed on the ground of limitation.

In these circumstances where the appeal was dismissed on limitation, the taxpayer has to challenge the original order under Article 226 of the Constitution separately, by explaining a sufficient cause for the delay before the Hon'ble Court. Constitutional Courts are empowered to condone the delay in filing the WRIT Petition, as there is no limit prescribed in Article 226 itself & the High Court and Supreme Court are Court of equity, justice, fair and reasonableness.

For any queries or feedback, the authors can be reached at anil@hnaindia.com and vishnuvardhan@hnaindia.com.



CA. Kiran Kumar

Empowering Bharat : Chartered Accountants as pillars of India's Global Ascent

CA Kiran Kumar

★ Igniting Growth: MSMEs and Startups at the Heart of India's Economy

India's economic dynamism pulses strongest through its vast landscape of MSMEs and startups. With millions of such ventures scattered across cities and villages, these engines of innovation fuel employment, exports, and inclusive prosperity. Far beyond mere numbers, they represent a grassroots revolution – one where women entrepreneurs, eco-friendly enterprises, and tech innovators redefine the future.

Their contributions to GDP and export value are massive, yet their true impact lies in empowering communities and creating new opportunities in traditionally underserved regions. These nimble ventures are the architects of Bharat's 21st-century economic story.

★ Chartered Accountants: The Strategic Navigators Behind Enterprise Success

Gone are the days when Chartered Accountants were seen solely as number crunchers. Today, they are strategic business partners who guide startups and MSMEs through growth, compliance, and financing challenges.

- ❖ Crafting winning business models
- ❖ Securing investor confidence with data-backed valuations
- ❖ Streamlining regulatory compliance with razor-sharp precision

- ❖ Translating complex government schemes into practical support

Their expertise is a lifeline for emerging enterprises, enabling them to focus on innovation while ensuring financial discipline and sustainable expansion.

★ Navigating Global Waters: Enabling India's Worldwide Economic Footprint

India's rising stature in global trade and investment demands a cadre of professionals who understand both domestic regulations and international business complexities. Chartered Accountants are at the forefront – facilitating cross-border transactions, structuring investments, and optimizing tax strategies that unlock global opportunities for Indian enterprises.

By mastering global compliance frameworks and trade treaties, they act as bridges connecting Bharat's ambitions to worldwide markets, ensuring businesses thrive amid shifting geopolitical currents.

★ Technology at the Core: Digitally Empowered Financial Leadership

The modern Chartered Accountant embraces technology as a core asset. From AI-driven analytics that predict market shifts, to cloud-based platforms enabling virtual CFO services, digital tools enhance decision-making and operational efficiency.

- ❖ Automated processes free CAs to focus on strategy and advisory
- ❖ Advanced data insights provide clients with competitive advantages
- ❖ Sustainability metrics and ESG reporting open doors to responsible investment

Technology empowers CAs to evolve from number keepers to visionary leaders in finance and governance.

★ **Guardians of Trust: Upholding Integrity in a Complex Financial Ecosystem**

Trust is the currency of commerce, and Chartered Accountants are its vigilant custodians. Whether conducting forensic audits to uncover fraud, ensuring transparent governance in corporations, or auditing public projects that impact millions, their role is vital.

They collaborate closely with regulators, lending institutions, and governments, creating a transparent environment where investors and stakeholders can place their confidence.

★ **Global Ambassadors: Indian Chartered Accountants on the World Stage**

Indian Chartered Accountants are making waves internationally – from steering Fortune 500 firms to advising global financial institutions and multinational organizations. Their rigorous training, adaptability, and cultural insight position them as prized assets in an interconnected world economy.

This global footprint not only elevates individual careers but also amplifies India's reputation as a source of world-class professional talent.

★ **More Than Numbers: A Commitment to Nation Building**

Chartered Accountants embody the spirit of service beyond financial expertise. Whether volunteering during national crises, mentoring young entrepreneurs in remote areas, or supporting policy implementation, their contributions strengthen the social and economic fabric of Bharat.

Their commitment is silent but steadfast – a force multiplier for inclusive growth and resilience.

★ **Nurturing Future Leaders: Knowledge as a Catalyst for Change**

With over a million aspiring CAs enrolled nationwide, the profession is a powerful engine for upward mobility and capacity building. Experienced Chartered Accountants act as mentors, leveraging digital platforms and community outreach to open doors for aspirants from all backgrounds.

This culture of knowledge-sharing cultivates the next generation of professionals who will continue to drive India's progress.

★ **Charting the Path Forward: Chartered Accountants as Architects of the Indian Century**

India stands poised on the threshold of unprecedented opportunity. Harnessing demographic dividends, technological advances, and global linkages requires trusted professionals who can:

- ❖ Connect local businesses to global networks
- ❖ Translate complex policies into action
- ❖ Guide enterprises through volatility with ethical clarity

Chartered Accountants are essential architects in this journey – blending expertise, vision, and integrity to shape a prosperous and equitable Bharat.

Conclusion:

The world's gaze is fixed on India's rise – a narrative powered by millions of dreamers and doers. Among them, Chartered Accountants stand as pillars of trust, innovation, and leadership. Their work transforms ambition into achievement and builds a future where Bharat's promise becomes reality.

The future isn't waiting. It's being crafted today, by Chartered Accountants and the vibrant economy they enable.

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

TV9 Education Expo 2025 at VUDA Children’s Arena, Siripuram, Visakhapatnam
held on 1st June, 2025



Meeting with Shri. Ganta Srinivasa Rao garu



CPE Seminar on Recent changes in Income Tax Forms held on 14th June, 2025





CPE Seminar on Issues in Taxation of Salaries and Income from House Property and Capital Gains held on 18th June, 2025



CA Day Sport held on 22nd June, 2025



CPE Seminar on Recent Land Mark Judgements under Income Tax Act held on 25th June, 2025



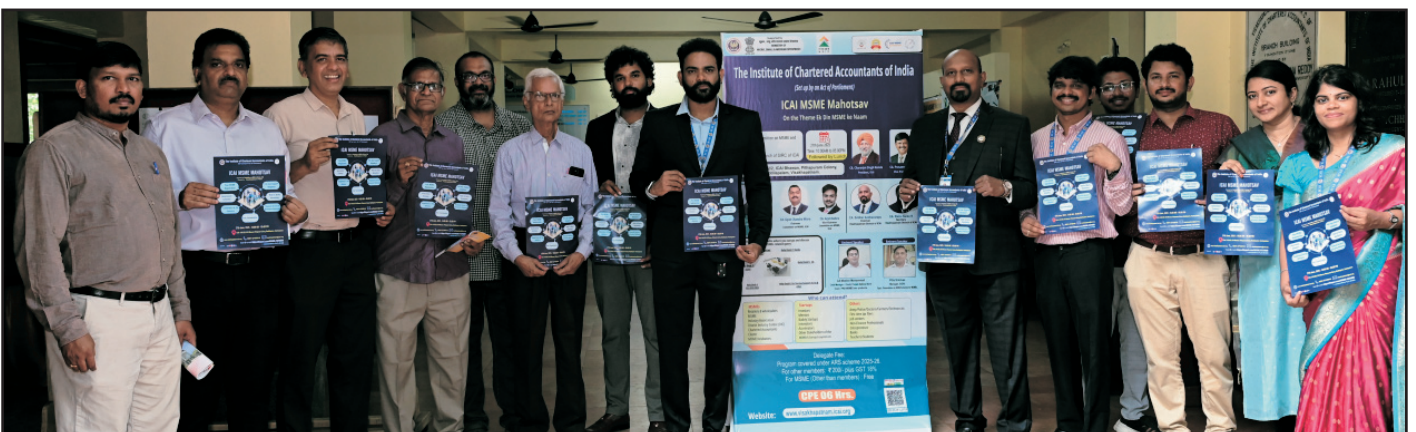
International Yoga Day Celebrations held on 26th June, 2025



CPE Seminar on MSME held on 27th June, 2025



CPE Seminar on MSME held on 27th June, 2025



CA Day Games held on 29th June, 2025





Certification Course on FAFD held on 5th to 18th June, 2025





Published by **CA. Sridhar Andhavarapu**, Chairman on behalf of Visakhapatnam Branch of SIRC of The Institute of Chartered Accountants of India, Visakhapatnam and Designed at Maruthi Printers, Plot No.193, Sector-3, MVP Colony, Visakhapatnam - 530 017, Cell : 92469 32859, email : balajiavprasad@gmail.com and Published for Visakhapatnam Branch of SIRC of ICAI, D.No.9-36-22/2, Pithapuram Colony, Visakhapatnam - 530 003, **Ph : 0891-2755019**, email : visakhapatnam@icai.org.
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The Views expressed by contributors in this Newsletter do not necessarily reflect the opinion of the Branch or the Institute