

Vol - 01 August 2020

E-Newsletter

**VRITTAM**

**वृत्तम्**

**BAREILLY CHAPTER**

**OF**

**NIRC OF ICSI**



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

[www.icsi.edu](http://www.icsi.edu)

# MANAGING COMMITTEE BAREILLY CHAPTER OF NIRC - ICSI



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**Bareilly Chapter of NIRC-ICSI**



## Motto

सत्यं वद। धर्मं चर।  
इष्टकारे तैः तृपते। अविद्वेष्टे तेषु तैः त्रयः।

## Vision

"To be a global leader in promoting  
good corporate governance"

## Mission

"To develop high calibre professionals  
facilitating good corporate governance"

## -Published By-

This E-Newsletter is published  
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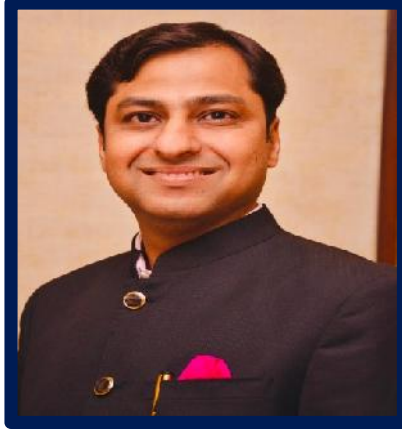
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The views expressed in this E-  
Newsletter are independent  
views of Authors.

# CONTENTS

<b>Messages</b>	<b>5</b>
<b>List of Programmes organised by the Chapter</b>	<b>14</b>
<b>Webinars organised by the Chapter</b>	<b>16</b>
<b>Glimpses</b>	<b>19</b>
<b>Article from Members</b>	<b>20</b>
<b>Student Corner (Article from Students)</b>	<b>53</b>
<b>Events organised by the Chapter</b>	<b>55</b>
<b>Media Coverage</b>	<b>69</b>
<b>Student Queries</b>	<b>72</b>

# Message from The President



The Sanskrit word 'वृत्तम्', which has been chosen as the title of this publication, when researched for its meaning brings across various explanations; behaviour, conduct, happenings, incidents, so on and so forth. To me each of these explanations fit not just the title of this e-newsletter but the overall profession and professionals as well.

The past few months have solicited changes and adaptations which have given a more or less 360 degree turnaround to the original methodologies of working, giving way to the concept of 'new normal'. A normal which might have restricted our physical movement but has enhanced our technological connectivity.

The Institute of Company Secretaries of India too has while adopting a completely dynamic thought and approach undertaken a host of initiatives and measures so as to keep the wheel of professional growth and development of our members and students rolling.

The same has been furthered and complimented by the initiatives undertaken by the Regional Councils and Chapters as well. The e-newsletters being rolled out as a means of connecting with the stakeholders by our Chapters is one such commendable initiative.

I congratulate the entire Team of the Chapter Management Committee of the Bareilly Chapter headed by the Chairman for their forthcoming approach to partner with the Institute and bringing out this newsletter for the members and students connected to the Chapter as a learning and knowledge sharing opportunity.

My best wishes to all of you for the future editions as well !!!

**(CS ASHISH GARG)**

**PRESIDENT**

**THE INSTITUTE OF COMPANY SECRETARIES OF INDIA**

# Message from The Vice-President



I am immensely happy to learn that the Bareilly Chapter of NIRC of Institute of Company Secretaries of India is launching its First E- Newsletter “Vrittam”. I wish to compliment CS Mohd. Waseem Khan, Chairman and all the members of the Managing Committee of the Bareilly chapter for taking this novel step and setting a new Benchmark in the midst of Pandemic Covid 19.

I am confident that the E-Newsletter “Vritam” will comprise vital topics and subjects, updates on various issues which will help the members and students of the ICSI in particular for the growth of the profession and set new high standards.

I also appreciate the efforts of team Bareilly chapter, for conducting webinars for the benefit of the members and students.

I wish all the best for the Bareilly Chapter of NIRC of Institute of Company Secretaries of India in all their endeavours.

**CS NAGENDRA D. RAO**  
**VICE PRESIDENT**  
**INSTITUTE OF COMPANY SECRETARIES OF INDIA**

# Message from the Central Council Member

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I convey my sincere appreciation to the Managing Committee of Bareilly Chapter of NIRC for its efforts toward the developmental activities of Members, students and the Chapter.

The commitment shown by the entire team of Bareilly Chapter is really commendable especially in the current circumstances of Corona-19 Pandemic which brought a lot of uncertainties and challenges.

To update our members, students and other stakeholders with the latest changes that are being taken place in the corporate world was a challenge, but the way Bareilly Chapter has shouldered the responsibility with their commitment and use of technology is appreciable.

The initiatives taken by the Managing Committee of Bareilly Chapter under the able leadership of CS Mohd Waseem Khan, Chairman by planning and organizing meticulously a number of webinars to update our members and students is an example of Team spirit and responsibility. The role played by each and every Team Member of Bareilly Chapter has been exemplary.

I agree this is not the end, but a grand beginning towards the new horizons. Let us together work towards the continuous growth of the Institute while adding new dimensions to the profession.

Once again I thank one and all for the wholehearted support to make Company Secretaries the chosen profession.

**(CS RANJEET PANDEY)  
COUNCIL MEMBER &  
IMMEDIATE PAST PRESIDENT, ICSI**

# Message from the Central Council Member



I'm really happy to know that Bareilly Chapter is coming out with its first E-Newsletter of 2020, Vrittam. This initiative marks the beginning of a new journey of transformation of the members and students of Bareilly Chapter. Your penchant for knowledge updation of members and students of the profession is quite commendable.

Bringing out professional newsletter/ magazine is indeed an arduous task that requires painstaking efforts, professional intelligence and great amount of diligence. It is heartening to note that in the very first Newsletter, you have been able to get good number of articles on wide ranging professional subjects. Besides, there is dedicated column for the CS students as well. Big compliments to the Editorial Board of the E-Newsletter, Vrittam.

I take this opportunity to urge the members and students of Bareilly Chapter to support and contribute this initiative of the Bareilly Chapter and keep the momentum high.

I have observed that under your leadership, the performance of the Bareilly Chapter has improved by many notches. The Bareilly Chapter is making its presence felt strongly. My wholehearted compliments to you and the entire Managing Committee of the Bareilly Chapter.

Best wishes for grand success of the Newsletter.

Warm Regards,

**CS HITENDER MEHTA**  
**CENTRAL COUNCIL MEMBER, ICSI**  
**CHAIRMAN, EDITORIAL ADVISORY BOARD, ICSI (2020)**  
**PAST CHAIRMAN, NIRC OF ICSI (2008)**



# Message from the Central Council Member



Dear Professional Colleagues,

I am happy to see the developments and advancement in the day to day operations of Bareilly Chapter of NIRC of ICSI and the way they are imparting learning & knowledge among students and members of the Bareilly Chapter on regular basis.

I extend my esteem appreciation to CS Mohd Waseem Khan, Chairman and the entire Management Committee of the Bareilly Chapter for taking another leap by releasing their e-Newsletter containing some good articles and research work by the members and students of ICSI.

I would also like to convey my best wishes to all the members & students of the Chapter and hope that they will surely be benefitted from this initiative. I would urge all members and students to participate more & more and contribute to the various activities of the Chapter and ICSI.

I would like to request all members and students keep on practicing the social distancing norms, be safe, take care, and stay at home.

Best Wishes

**CS MANISH GUPTA**  
**CENTRAL COUNCIL MEMBER, THE ICSI**

# Message from the Chairman-NIRC



***“A NEWSLETTER IS NOT AN  
OCCASION, IT’S A  
CELEBRATION!!”***

Dear Blooming Professionals,

I award my mellow wishes to Mr. Mohd. Waseem Khan, the Chairman of Bareilly Chapter of our NIRC and their management unit for endeavouring to come up with publishing of their first Newsletter that feels like a proud moment for not only the Chapter but the entire Northern Region of ICSI.

I greet the tenacity shown by the Bareilly Chapter in starting to publish their Newsletters as knowledge builders that will push our Profession one step closer to its greatness.

This newsletter initiative will help the readers in catching glances of their Chapter’s works, accomplishments and creating bonds with it. The initiative will further motivate the members to dwell into skillful composing and trying their hand in amazing write-ups and articles which is also one of the areas of work for a Company Secretary.

I fuel my utmost trust in the Chapter’s commitment to excellence, intelligent planning and focused effort that they will be putting in the entire Newsletter journey and they shall make it a success.

Please feel free to connect if we can be of any help during these unfavourable circumstances due to pandemic.

Wishing sound health for all our members and their families!

**Hope the Newsletter Journey gets grander, bigger and bolder!**

With best regards,

**CS SURESH PANDEY**

**CHAIRMAN-NIRC OF ICSI**

# Message from the Chairman

## Bareilly Chapter NIRC-ICSI



***“Performance leads to recognition. Recognition brings respect. Respect enhances power. Humility and grace in one's moments of power enhances dignity of an organisation” —Narayana Murthy***

Dear Professional Colleagues,

As we all know that at present time almost the whole world is suffering from COVID 19 Pandemic and our country is facing very tough time due to this pandemic. The Whole Country was under lock down and there were very limited resources to gain and share professional knowledge.

Friends, each day is gift. It opens the doors for new opportunities. When we keep the doors of learning open, we all can harness the opportunities to our advantage. Our students and members require continuous updation on academic and professional front. Professionals can acquire the conceptual skill and practical knowledge which can be applied in real life situation and can be acquired only by having interaction with senior professionals and participating in the workshops and webinars. We need to realize the importance of continuous learning otherwise it will be too late as there is always the risk of becoming obsolete which any professional cannot afford to be so. Keeping this in mind Bareilly Chapter is organizing regular professional development programs for members and students on various topics of corporate relevance.

At Bareilly Chapter, it is our persistent endeavour to equip our members with sound knowledge and attitude so as to enable them to face dynamic challenges offered by the world. We need to be performers & have to perform consistently. A number of initiatives have been taken in this direction and Bareilly Chapter is fully charged and is moving on the fast track to organize various professional development programs virtually to ensure that the member's are able to face the challenges & grab the opportunities available to them. It would be underlined that the chapter has organized various programmes for members as well as for students which includes Academic Programmes, Student's Orientation Programmes, Career Awareness Programmes, Webinars etc.

At last, I would like to extend my heartfelt gratitude to the Central Council Members, Regional Council Members, Managing Committee Members of Bareilly Chapter, Past Office Bearers of Bareilly Chapter, all the members and students for their active participation in all programmes and their continuous support.

With Warm Regards

**CS MOHD WASEEM KHAN**

**CHAIRMAN**

**BAREILLY CHAPTER OF NIRC-ICSI**

# Message from the Past Chairman Bareilly Chapter NIRC-ICSI



This time I will take the opportunity to convey my good wishes and gratitude to CS MOHD WASEEM KHAN, Chairman of Bareilly Chapter of ICSI and entire team of Management Committee to conduct various educational, academic and knowledge sharing programmes designed in the manner to robust the levels of learning and knowledge skills of those who are not only pursuing Company Secretaries course but also to the esteemed members of Institute as well even in this tough period of lockdown through a compatible information system of webinars and other audio visual like methods.

I feel immense pleasure to appreciate all the active participants of such academic learning programmes regularly held by the Bareilly Chapter under the able and competent leadership of CS Mohd Waseem Khan, for the entire development and growth of profession and professional as well. By holding such type of educational programmes continuously, Bareilly chapter is giving the only message that no pandemic can stop sharing knowledge and rather it is more committed to perform such educational activities with much more strong manner.

Further, I strongly urge to all who are associated with Bareilly chapter whether in the form of students or members, to support our Bareilly Chapter by actively and regularly participating in the activities and programmes of chapter.

Last but not the least, I convey my sincere thanks to all the members and students of Bareilly chapter for their great efforts and wish to all mighty GOD to protect us from this scary and serious pandemic. So be careful and safe.

**CS MANOJ KUMAR AGARWAL  
PAST CHAIRMAN  
BAREILLY CHAPTER OF NIRC-ICSI**

# Message from the Past Chairman Bareilly Chapter NIRC-ICSI



I appreciate the constant efforts of **CS Mohd Waseem Khan** , Chairman, Bareilly Chapter of NIRC and his team , who is successfully discharging his responsibility of ensuring professional development of its members and students in a very efficient manner by organising very useful webinars, various quizzes & other short duration online sessions inspite of challenges imposed by COVID-19 Pandemic.

Time has teaches us the art of living with CORONA and at same time updating our professional skills and knowledge to render expert advice for the benefit of industry and ultimately contributing in economic development of the country.

I am happy to see the co-ordination, commitment and dedication of Managing Committee in taking Bareilly Chapter to new heights.

Ensuring my whole hearted support wherever required and best wishes for Newsletter .

Warm Regards

**CS ANKIT AGARWAL**

**PAST CHAIRMAN**

**BAREILLY CHAPTER OF NIRC-ICSI**

- ❖ 19<sup>TH</sup> JAN 2020 - The Office Bearers of the Managing Committee for the year 2020-21 took charge
- ❖ 26<sup>TH</sup> JAN 2020 - Republic Day celebration with Flag Hoisting ceremony
- ❖ 13<sup>TH</sup> FEB 2020 - Study Session on the topic “Finance Budget 2020- Highlights of Direct Tax Proposals”
- ❖ 21<sup>ST</sup> FEB 2020 - One Day Orientation Program for CS Executive students
- ❖ 11<sup>TH</sup> MAY 2020 - Webinar on the theme “Loan to Directors” by CS Santosh Pandey
- ❖ 27<sup>TH</sup> MAY 2020 - Webinar on the theme “Practical aspects of Board Meeting & General Meeting through Video Conferencing” by CS Gaurav N. Pingle
- ❖ 11<sup>TH</sup> JUNE 2020 - Webinar on the theme “Role of CS under FEMA” by CS Manoj Kumar Purbey
- ❖ 29<sup>th</sup> JUNE 2020 - Annual General Meeting
- ❖ 01<sup>ST</sup> JULY 2020 - Webinar on the theme “Role of Company Secretaries under MSME” by CS Amit Gupta
- ❖ 06<sup>TH</sup> JULY 2020 - Quiz Competition on Company Law under Student Month
- ❖ 08<sup>TH</sup> JULY 2020 - Quiz Competition result declaration
- ❖ 11<sup>TH</sup> JULY 2020 - Online Session for students on the theme “Life Skills” by CS Raqshanda Niazi under Student Month
- ❖ 17<sup>TH</sup> JULY 2020 - Webinar on the theme “Opportunities for CS in Capital Market” by CS Vipul Khandelwal
- ❖ 19<sup>TH</sup> JULY 2020 - Samadhan Divas - Zero Grievance Day for students under Student Month
- ❖ 25<sup>TH</sup> JULY 2020 - Online Session for students on the theme “How to appear in Interview?” by CS (Dr) Tasneem Shariff under Student Month
- ❖ 26<sup>TH</sup> JULY 2020 - Essay Writing Competition for students & Result Declaration on the theme “Role of auditing in context of Armed Forces” on the occasion of Kargil Victory Day under Student Month
- ❖ 28<sup>TH</sup> JULY 2020 - PowerPoint Presentation Competition for students under Student Month



## *STUDENT MONTH 2020*

### SCHEDULE OF EVENTS

\*This is tentative schedule the dates of activities may changed at later stage

06 JULY	<i>Online Quiz For students</i>	<i>Online session on Life Skills</i>	11 JULY
19 JULY	<i>"Samadhan Divas" Zero Grievance Day</i>	<i>Career Awareness Week</i>	20-24 JULY
25 JULY	<i>Online Session "How to appear in interview?"</i>	<i>Kargil Victory Day Essay Writing Competition "Role of auditing in context of armed forces"</i>	26 JULY
28 JULY	<i>PPT Competition "Challenges faced by Company Secretaries during coronavirus &amp; lockdown period"</i>	<i>Webcast for students on any Academic Topic</i>	29 JULY

*With Best Regards*

**CS Mohd Waseem Khan**  
(Chairman)

**CS Ambuj Gupta**  
(Vice-Chairman)

**CS Priya Agarwal**  
(Secretary)

**CS Mansi Agarwal**  
(Member)

**CS Rituraj Rastogi**  
(Member)

**CS Nidhi Agarwal**  
(Immediate Past Chairperson)

#### VISION

"To be a global leader  
in promoting good  
corporate governance"

#### ICSI Motto

सत्यं वद। धर्मं चर। *Speak the truth. Abide by the law.*

#### MISSION

"To develop high calibre  
professionals facilitating  
good corporate governance"

**WEBINAR  
ON**

# **OPPORTUNITIES FOR CS IN CAPITAL MARKET 17<sup>TH</sup> JULY 2020**

Addressed by –

**CS Ashish Garg, President ICSI**

**CS Mohd Waseem Khan, Chairman Bareilly Chapter of NIRC-ICSI**

**CA Vipul Khandelwal, Founder & CEO Money Compound**





**WEBINAR  
ON**

## **OPPORTUNITIES FOR COMPANY SECRETARIES UNDER MSME 1<sup>ST</sup> JULY 2020**

Addressed by –

**CS Suresh Pandey**, Chairman NIRC-ICSI

**CS Amit Gupta**, Regional Council Member NIRC-ICSI

**Sh. Rishi Ranjan Goel**, Joint Commissioner Industries - Bareilly

**CS Mohd Waseem Khan**, Chairman Bareilly Chapter of NIRC-ICSI



**WEBINAR  
ON**

## **ROLE OF CS UNDER FEMA 11<sup>TH</sup> JUNE 2020**

Addressed by –

**CS Suresh Pandey**, Chairman NIRC-ICSI

**CS Mohd Waseem Khan**, Chairman Bareilly Chapter of NIRC-ICSI



WEBINAR  
ON

## PRACTICAL ASPECTS OF BOARD MEETING & GENERAL MEETING THROUGH VIDEO CONFERENCING 27<sup>TH</sup> MAY 2020

Addressed by –

**CS Suresh Pandey**, Chairman NIRC-ICSI

**CS Gaurav N. Pingle**, MC Member Pune Chapter of WIRC-ICSI

**CS Mohd Waseem Khan**, Chairman Bareilly Chapter of NIRC-ICSI

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**BAREILLY  
CHAPTER**

Bareilly Chapter of NIRC of ICSI Cordially Invites You for its 2<sup>nd</sup>  
**Webinar**

Eminent Speaker

On Theme:  
**“Practical aspects of Board Meeting  
& General Meeting through Video Conferencing”  
Wednesday, 27<sup>th</sup> May 2020 (01.00 PM to 2.30 PM)**

Special Guest

**PCH: 1 hour** **No Participation Fee**

*Please note:*  
As per the Guidelines for conducting webinars, by Chapter, only 70 participants can be accommodated on first come first serve basis through registration forms. The Meeting ID and passcode will be shared 30 minutes before the commencement of meeting through email. Credit hours will be awarded only to those members who join the complete webinar with their Membership Number.

Feedback URI - <https://shorturl.at/clm13>

**CS Gaurav N. Pingle**  
MC Member  
Pune Chapter

**CS Suresh Pandey**  
Chairman, NIRC

**With Warm Regards**

**CS Mohd Waseem Khan** Chairman  
**CS Ambuj Gupta** Vice-Chairman  
**CS Priya Agarwal** Secretary  
**CS Ankit Agarwal** Treasurer  
**CS Mansi Agarwal** Member  
**CS Rituraj Rastogi** Member  
**CS Nidhi Agarwal** Immediate Past Chairperson

**VISION**  
"To be a global leader  
in promoting good  
corporate governance"

**ICSI Motto**  
सत्यं वद। धर्मं चर। इच्छते: कृत: त्रयते: बोधते: ह्यु कृत: इव।

**MISSION**  
"To develop high calibre  
professionals facilitating  
good corporate governance"

WEBINAR  
ON

## LOAN TO DIRECTORS 11<sup>TH</sup> MAY 2020

Addressed by –

**CS Mohd Waseem Khan**, Chairman Bareilly Chapter of NIRC-ICSI

**CS Santosh Pandey**, Guest Speaker



# ICSI LEADERSHIP SUMMIT 2020



# UDYAM REGISTRATION –PROCESS



**CS (Dr) AJAY KHANDELWAL**  
Practicing Company Secretary

*The idea behind introducing **Udyam Registration** is to simplify the procedural format that business owners had to go through to register their business under Micro Small Medium Enterprise or MSME*

## **Meaning of the term Udyam**

According to the notification issued by the Government of India dated 26th June, 2020 the micro, small and medium enterprises now will be known as UDYAM with effect from the 1st day of July, 2020.

## **What is Udyam Registration?**

Udyog Aadhar Registration will now be known as Udyam Registration. This Registration is an easy process for all units which are eligible to get covered under the new definition of MSME's provided by the **Government of India**.

Every Startup and MSME organisation get benefit of the various schemes launched by Government by getting themselves registered under New MSME Legislations. [msmeregistrar.org](http://msmeregistrar.org) will register you as a Udyam Company very easily. This Udyam Registration will give you more benefits to enjoy the Government Schemes.

## **Updated definition of MSME under Udyam**

An **MSME/ SSI** units shall be re-classified as a micro, small or medium enterprise on the basis of the following criterion:

➤ An Enterprise having Investment in Plant and Machinery or Equipment not exceeding **One Crore Rupees** and Turnover not exceeding **Five Crore Rupees** shall be classified under **Micro enterprise**.

➤ A Enterprise having Investment in Plant and Machinery or Equipment not exceeding **Ten Crore Rupees** and Turnover not exceeding **Fifty Crore Rupees** shall be classified under **Small Enterprise**.

➤ A Enterprise having Investment in Plant and Machinery or Equipment not exceeding **Fifty Crore Rupees** and Turnover not exceeding **Two Fifty crore rupees** shall be classified under **Medium Enterprise**.

## Calculation of Investment in Plant and Machinery under Udyam registration

The calculation of investment in plant and machinery of enterprises will be directly linked to the Income Tax Return filed for the previous years.

**For new enterprise**, which not filed income tax prior to registration, the investment can be mentioned on self-declaration basis by the promoter of the entity and such relaxation of self declaration will end after the 31st March of the financial year in which the new entity files its Income Tax return.

The wording plant and machinery or equipment of the enterprise, will have the same meaning as provided to the plant and machinery in the Income Tax Rules framed under the Income Tax Act, 1961 and will include all assets other than land and building, furniture and fittings.

The purchase value of a plant and machinery or equipment as per the invoice whether purchased as new machinery or second hand, shall be taken into account excluding the GST on self-disclosure basis.

## Calculation of Turnover of a Enterprises under Udyam registration

Exports of goods or services will be excluded while calculating the turnover of any enterprise - micro, small or medium, for the purposes calculating turnover.

Information with regard to turnover and exports turnover for an enterprise shall be linked to the Income Tax, and GST.

The turnover related figures of such enterprise which are not having PAN will be taken into consideration on self-declaration basis for a period up to 31st March, 2021 and thereafter, PAN and GSTIN is mandatory.

## UDYAM REGISTRATION PROCESS



### I. For new entrepreneurs who are not registered yet as MSME

1. Go on the official website of Udyam Registration click on For New Enterprises who are not registered yet as MSME.
2. After that you will be forwarded to the new landing page, you will get a form fill your Aadhar number and Entrepreneur name. And verify it with the OTP generated.
3. Select the type of organization.
4. Click on the box do you have Pan Number.(YES/NO)
5. After selecting yes enter your PAN number and go for PAN Validation.
6. Fill the name of the Entrepreneur as per the PAN
7. Type the Valid Mobile number and the Valid E-Mail.
8. Select your Category and Gender
9. And select (Yes/No) If Physically Handicapped

10. Point 11 Name of Enterprise and 12 Location of Plant(s)/ Enterprise(s) will be enabled after validation from GSTN.
  11. Fill the complete official address of enterprise.
  12. Please fill all the details regarding the status of the Enterprise. (Date of Incorporation & Date of Commencement including Bank details and major activity of unit).
  13. Search for the NIC Code and add activity if required.
  14. Fill the number of persons employed. (minimum 1 required)
  15. Point 20 & 21 will be enabled after verification of Udyam Registration from Income Tax.
  16. Select the district industry center.
  17. After the successful completion of registration, Click on Submit and get final OTP button.
  18. After getting the final OTP, fill it in the box and the verification code.
  19. Click on Final Submit button.
  20. Your Udyam registration is complete. You will get your registration .
- Now after verification and completion of registration process you will get an online certificate.
  - The certificate will have a dynamic QR code, from which the web page on the portal and enterprise details can be assessed.
  - here is no requirement to pay any fee for registration.
1. Go to Udyam Registration Website [www.udyamregistration.gov.in](http://www.udyamregistration.gov.in)
  2. Select “For those already having registration as EM-II or UAM”
  3. Enter Your Udyog Aadhar Number and select Validate & Generate OTP, Enter the OTP and click on Validate OTP
  4. Select the OTP option. And click on validate & generate OTP button.
  5. After getting the OTP enter it and click on Validate OTP
  6. System will accept your Udyog Aadhar and gives you a “thank you message”
- Now Udyam Registration pick information from my Udyog Aadhar number , IT Records and GST Information
  - Once these 3 process are complete, the Udyam Registration System will identify all the gaps that it needs to completed and sends communications (by email or SMS or both) asking the business to provide self-declaration information on the same.
  - Once the business provides all this information, they will be asked to Submit and provide the final OTP validating the information.
  - Only once this **final OTP** is submitted the **E-CERTIFICATE** is generated and available for the business to download. Further on, the Information will be automatically acquired from the databases and the MSME classification will be upgraded or downgraded accordingly.

**II. For those already having registration as EM-II or UAM**

The existing MSME/SSI registered under UDYOG AADHAR prior to June 30th 2020 shall

be valid only till 31st March, 2021. Such MSME/SSI registered prior to June 30th can register under udyam registration portal from 1st July, 2020.

- Enterprises which are registered prior to June 30th, 2020 shall be reclassified under this new notification. So as per this new notification all MSME registered under Udyog Aadhar or EM Part I or Part II should mandatorily register under Udyam registration on or before 31st March, 2021.

### ***Benefits of Udyam Registration***

To avail the following benefits MSME / Subsidies/ Low Interest Loans / Collateral Free Loans/etc, you have to register under new udyam Scheme on [msmeregistrar.org](http://msmeregistrar.org)

- ❖ Interest rate Subsidy on Bank loans
- ❖ Collateral free loans from banks
- ❖ Protection against delayed payments, against material / services supplied
- ❖ Ease of obtaining registrations, licenses and approvals.
- ❖ MSME Registered entity gets eligible for CLCSS (credit linked capital subsidy scheme)
- ❖ International trade fair special consideration
- ❖ Government security deposit (EMD) waiver (Useful while participating tenders)
- ❖ Electricity bills concession
- ❖ Stamp duty and registration fees waiver
- ❖ ISO certification fees reimbursement
- ❖ Direct tax laws rules exemption
- ❖ NSIC performance and credit rating fees subsidy
- ❖ Patent registration subsidy
- ❖ Barcode registration subsidy
- ❖ Industrial Promotion Subsidy (IPS) Subsidy Eligibility

### ***Points to be Remember***

- ❖ Any person who intends to establish a micro, small or medium enterprise may file Udyam Registration online in the Udyam Registration portal, based on self-declaration with no requirement to upload documents, papers, certificates or proof.
- ❖ On registration, an enterprise (referred to as “Udyam” in the Udyam Registration Portal) will be assigned a permanent identity number known as “Udyam Registration Number”.
- ❖ An e-certificate, namely, “**Udyam Registration Certificate**” shall be issued on completion of the registration process.
- ❖ Registering more than one Udyam for a single enterprise is not allowed, whatever the activity the company carry on like manufacturing or services can be provided in the single registration itself.
- ❖ If any misleading information provided in In the Udyam registration on self declaration basis, if identified to be incorrect in future shall be liable for punishment under section 27 of the act.

### ***Other services rendered by GOI under Udyam registration portal***

The Government of India has started many **Unique Services** under Udyam Registration.

The brief introduction of them is as under.

- CHAMPIONS
- MSME Samadhan
- MSME Sambandh
- MSME Sampark
- Entrepreneurship Skill Development Programme (ESDP)

## 1. CHAMPIONS

*Creation and Harmonious Application of Modern Process for Increasing the Output and National Strength*

### **Basic objectives of the CHAMPIONS:**

- i. To help the MSMEs in this difficult situation in terms of finance, raw materials, labour, permissions, etc.
- ii. To help the MSMEs capture new opportunities including manufacturing of medical items & accessories.
- iii. To identify the sparks, i.e., the bright MSMEs who can withstand at present and become national and international champions.

## 2. MSME Samadhan

The buyer is liable to pay compound interest with the monthly rests to the supplier on the amount at the three times of the bank rate notified by RBI in case he does not make payment to the supplier for his supplies of goods or services within 45 days of the acceptance of the goods/service rendered. (Section 16)

State Governments to notify (i) Authority for filing Entrepreneur Memorandum (ii) Rules of MSEFC and (iii) Constitution of MSEFC.

All States/UTs have notified Authority for Filing Entrepreneur's Memorandum, 33 States/UTs (i.e. except Arunachal Pradesh, Assam and Manipur) have Notified rules of MSEFC and all the 36 States/UTs have constituted MSEFCs, as per provisions laid down under MSMED Act 2006.

Every reference made to MSEFC shall be decided within a period of ninety days from the date of making such a reference as per provisions laid in the Act.

If the Appellant (not being the supplier) wants to file an appeal, no application for setting aside any decree or award by the MSEFC shall be entertained by any court unless the appellant (not being supplier) has deposited with it, the 75% of the award amount. (Section 19)

## 3. MSME Sambandh

It is a Public Procurement monitoring portal which will monitor the policies of procuring supplies by various ministries and department of central government.

## 4. MSME Sampark

A great platform to connect and hire candidates suiting employer's requirement. With minimal details, an employer is able to register. And can successfully post the openings and select ideal candidates with least effort as the resumes just flowed in with click of a mouse.

## 5. Entrepreneurship Skill Development Programme (ESDP)

The objective of the programme is to motivate youth representing different





# Incorporation Of The Company Through Spice+ A Step Towards Ease Of Doing Business



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As part of Government of India's Ease of Doing Business (EODB) initiatives, the Ministry of Corporate Affairs has notified a new **Web Form** christened '**SPICE+**' (pronounced 'SPICEplus') replacing the existing SPICE form.

**SPICE+** and linked forms has been introduced by the MCA on 23<sup>rd</sup> February, 2020 replacing the existing SPICE Form and linked forms with a bouquet of services to be offered under single dashboard, and the same is applicable to all new company incorporations w.e.f. 23<sup>rd</sup> February, 2020.

## ➤ INTRODUCTION OF SPICE+

**SPICE+** has been divided into Two Parts i.e. **SPICE+ PART A** which deals with the Name reservation for new Companies and **SPICE+ PART B** wherein all remaining details required for Incorporation of Company

- i. Mandatory issue of ESIC registration
- vii. Mandatory issue of Profession Tax registration (Maharashtra)
- viii. Mandatory Opening of Bank Account for the Company and
- xi. Allotment of GSTIN (if so applied for)

## NOTE:

## SERVICES OFFERED BY SPICE+

1. SPICE+ is an integrated Web Form.
2. SPICE+ consists of two parts:

- a) Part A: Name Reservation for New Companies
- b) Part B: Offering bouquet of services which are as follows:

- i. Incorporation
- ii. DIN allotment
- iii. Mandatory issue of PAN
- iv. Mandatory issue of TAN
- v. Mandatory issue of EPFO registration

1. User has flexibility to apply for Part A and Part B together at one go or first apply for Part A, for Name Approval thereafter Part B, for Incorporation and other services.
2. If only SPICE+ Part A Submitted for Name Approval, the fees and resubmission is same as earlier.
3. Approved Name and related incorporation details as submitted in Part A, would be automatically pre-filled in all linked forms such as AGILE-PRO, SPICE+ MOA, SPICE+ AOA, URC-1, INC-9 (as per applicability).

4. Declaration by all Subscribers and first Directors in INC-9 shall be auto-generated in pdf format and would have to be submitted only in Electronic form in all cases, except where:

Total number of subscribers and/or directors is greater than 20 and/or any such subscribers and/or directors has neither DIN nor PAN.

### ➤ **INCORPORATION PROCESS**

1. Login to MCA Portal, Click on MCA Services, under Company Services click on SPICE+.
2. Click on New Application in case of Fresh application.
3. On Clicking, Existing Application, user can view Application Number along with Proposed/approved Name.
4. On Clicking New Application, SPICE+ Part A gets enabled which contains fields relating to Name Reservation such as Type, Class, Category, Sub-Category, Main division of industrial activity of the Company along with description of main division and Particulars of the proposed or approved name.
5. Click on Auto-check button to enable the first level automatic scrutiny of the Proposed Name as per name rules.
6. On Successful Completion of Part A, User can click on submit for Name Reservation or Proceed for Incorporation or Cancel option.
7. If opted for Proceed for Incorporation, Part B gets enabled containing various sections with 'Save and Continue' button. Each Section contains separate Check Form validation.
8. Enter the basis details related to the Proposed Company Incorporation such as:
  - Company's Registered or Correspondence Address
  - Details of Subscribers and Directors
  - Capital Structure of the Company
  - Information for Application of PAN and TAN.
9. Upload all the mandatory and optional attachments in the web form.
10. Click on Check boxes to confirm all the declarations and click on pre-scrutiny button.
11. Once pre-scrutiny gets successful, click on Submit button.
12. On Successful submission user will get the Confirmation message.
13. User can now download the pdf of SPICE+ Part B for affixing the DSC, also all the linked form as per the information filled in SPICE+ Part B gets enabled and available for the user to fill and submit.

### ➤ **STEP III- PREPARATION OF (SPICE+ MOA) AND (SPICE+ AOA)**

The user has to prepare and fill the SPICE+ MOA and SPICE+ AOA forms as these forms have to be uploaded as "Linked Forms" to **SPICE+**

➤ **STEP IV: APPLICATION FOR GST, ESIC, EPFO REGISTRATION, PROFESSIONAL TAX & OPENING OF BANK ACCOUNT:**

The application for incorporation of a company under rule 38 shall be accompanied by e-form **AGILE – PRO (INC-35)** containing an application for registration of the following numbers, namely:

- Goods and Service Tax Identification Number(GSTIN) (Optional)
- Employees’ State Insurance Corporation (ESIC) (Mandatory)
- Employees’ Provident Fund Organisation (EPFO) (Mandatory)
- Professional Tax (Mandatory if Company Registered Office is in the state of Maharashtra)
- Opening of Bank Account of Company (Mandatory)

➤ **STEP V: DOWNLOAD INC-9 FOR AFFIXING DSC**

INC-9 is auto generated by the system and is available to download for affixing DSC.

➤ **STEP VI: ATTACHMENTS REQUIRED FOR INCORPORATION OF COMPANY**

**For SPICE+**

- Articles of Association in case of Section 8 & Producer company
- Memorandum of Association Section 8 & Producer company.
- Declaration by the first director(s) and subscriber(s) (Affidavit not required)

- Proof of office address
- Copy of utility bills
- Copy of certificate of incorporation of foreign body corporate (if any)
- A resolution passed by promoter company
- The interest of first director(s) in other entities
- Consent of Nominee (INC–3) in case of OPC.
- Proof of identity as well as the residential address of subscribers
- Proof of identity as well as residential address of the nominee
- Proof of identity and address of Applicant I, II, III
- Resolution of unregistered companies in case of Chapter XXI (Part 1) Companies
- Declaration in Form No. INC – 14 in case of Section 8 Companies
- Declaration in Form No. INC – 15 in case of Section 8 Companies
- Optional attachments (if any)

➤ **For AGILE-PRO:**

- Proof of principal place of business
- Proof of appointment of Authorised Signatory for GSTIN (Either of the documents– Letter of Authorisation/Copy of Resolution passed by BOD/ Managing Committee and Acceptance Letter
- Proof of Identity of Authorised Signatory for opening of Bank Account.
- Proof of Address of Authorised Signatory for opening of Bank Account.
- Specimen Signature of Authorised Signatory for EPFO

### ➤ **STEPS TO UPLOAD SPICE+**

1. After Affixing DSC in SPICe+ Part B and all the linked forms as applicable, user can click on upload e-form option and upload SPICe+ Part B along with all the linked forms in the order of Spice + PART-B > Spice + MOA > Spice + AOA > Agile PRO > INC-9

### **NOTE:**

1. Resubmission of SPICe+ is continued to be same as earlier.
2. All types of Companies to be incorporated through SPICe+ Form.

**Disclaimer:** The Article is based on the Relevant Provisions and as per the information existing at the time of the preparation. In no event I shall be liable for any direct and indirect result from this

Article. This is only a knowledge sharing initiative.



## Holding of AGM via Video Conferencing or OAVM (Other Audio-Visual Means)



**CS KAVYA SINGHAL**  
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An Annual General Meeting (AGM) is a gathering of all the shareholders and the Board of Directors of a Company. It is mandated by the law to hold the AGM at least once in a year to protect the interest of the shareholders.

As per Companies Act, 2013 (CA, 2013), an AGM can only be held through physical mode, e voting or postal ballot. But due to the current pandemic COVID 19 situation in India, where there is an ongoing restriction on the movement of people at several places in the Country, it has been decided that the companies be allowed to conduct their AGM through video conferencing (VC) or other audio-visual means (OAVM), during the calendar year 2020

***For companies which are required to provide the facility of e-voting under the Act, or any other company which has opted for such facility –***

### ***What to Do and Not to Do?***

#### **1. To Maintain the recorded transcript**

AGM which is held via VC or OAVM shall be recorded and the same shall be maintained in the safe custody by the Company. In case of *Public Company*, the same shall be made available on the website (if any) of the Company.

#### **2. To Ensure two-way teleconferencing**

Meeting through VC or OAVM shall ensures the two-way teleconferencing or WebEx for the ease of participation of the members.

#### **3. To allow Participants to pose questions on the email address of the company**

The participants are allowed to pose question concurrently or given time to submit questions in advance on the email address of the company.

#### **4. Participation on first-come-first-served basis**

Holding meeting via VC or OAVM must have a capacity to allow at least 1000 members to participate on first-come-first-served basis.

The large shareholders (holding 2% or more) promoters, institutional investors, Directors, KMP, the chairpersons of the audit committee, Nomination and remuneration committee and stakeholder relationship committee, auditors etc. may attend the meeting without this restriction of first-come-first-served basis.



**5. What’s the Time window for joining the meeting?**

The facility for joining the meeting shall be kept open at least 15 minutes before the time scheduled to start the meeting and shall not be closed till the expiry of 15 minutes after such scheduled time.

**6. To Facilitate remote e voting**

The facility of remote e-voting shall be provided before the actual date of meeting.

**7. To Count the attendance of members**

Attendance of members through VC or OAVM shall be counted for the purpose of reckoning the quorum.

**8. To allow Members to vote through e-voting system or by show of hands**

Only those members, who are present in the meeting through VC or OAVM facility and have not cast their vote on resolutions through remote e voting and are otherwise not barred from doing so, shall be allowed to vote through e-voting system or by show of hands in the meeting.

**9. What’s the Manner for appointment of chairman of the Company?**

Unless the AOA of the company requires any specific person to be appointed as a chairman, the chairman shall be appointed:

If less than 50 members are present	Chairman shall be appointed as per section 104(2) of CA, 2013
In any other case	Chairman shall be appointed by a poll conducted through the e-voting system during the meeting

**10. What’s the Manner for conducting poll during the meeting?**

The chairman present at the meeting shall ensure that the facility of e-voting system is available for the purpose of conducting a poll during the meeting held through VC or OAVM.

Depending on the strength of the members present, voting shall be conducted in the following manner:

1 Less than 50 members are present	Voting may be conducted either through the show of hands or e-voting system (unless the poll is demanded)
In all other cases	Voting shall be conducted through e-voting system

**11. Proxies are not allowed to be appointed**

Since meetings under this framework will be held through VC or OAVM, proxies are not allowed to be appointed because physical attendance of members has been dispensed with.

**12. What are the Contents of Notice?**

The notice of the general meeting shall make disclosures with regard to the manner in which framework provided in the circular shall be available for use by the members and shall also contain clear instructions on how to access and participate in the meeting.

**13. Shareholders shall also be provided with the helpline number**

The company shall also provide a helpline number through the registrar and transfer agent, technology provider, or otherwise, for those shareholders who need assistance with



using the technology before or during the meeting.

#### 14. Notice to be displayed on the website of the company

A copy of the meeting notice shall also be prominently displayed on the website of the company and due intimation may be made to the exchanges in case of listed company.

#### 15. Resolutions to be filled with the ROC within 60 days of the meeting

All resolutions shall be filled with the ROC within 60 days of the meeting, clearly indicating therein that the mechanism provided herein along with other provisions of the act and rules were duly complied with during such meeting.

#### *What's the Manner and mode for issue of notices to the members?*

##### *Notice to be given only on registered emails or with the DP/Depository*

The notices to the members may be given only through e-mails registered with the company or with the DP/Depository.

##### *Contents of Notice*

- A statement that the meeting has been convened through VC or OAVM
- Date and time of Meeting
- Availability of notice of the meeting on the website of the company and the stock exchange
- The manner in which the members who are holding shares in physical form or who have not registered their e-mail addresses with the company can cast their vote through remote e-voting or

through the e-voting system

- The manner in which the members who have not registered their addresses with the company can get the same registered with the company.
- Any other required details,

The **Chairman of the meeting** shall satisfy himself and cause to record the same before considering the business at the meeting that all efforts feasible under the circumstances have indeed been made by the company to enable the members to participate and vote on the items being considered in the meeting.

#### *Ordinary business to be treated*

Apart from ordinary business, only those items of special business, which are considered to be unavoidable by the Board, may be treated.

#### *Financial statements to be sent via email*

Financial statements (Board's report, Auditor's report or other documents required to be attached therewith) shall be sent only by email to the members, trustees for the debenture-holder of any debentures issued by the company, and to all other persons so entitled.

#### *Notice to be published by way of advertisement*

A public notice by way of advertisement should be published at least once in a vernacular newspaper in the principal vernacular language of the district in which the registered office of the company is situated and having a wide circulation in that district, and at least once in English language in an English newspaper having a wide circulation in that district, and at least once in





English language in an English newspaper having a wide circulation in that district, preferably both newspapers having electronic editions.

### ***Contents of advertisements***

- Statement that the AGM will be convened through VC or OAVM
- Date and Time of the AGM
- Availability of notice of the meeting on the website of the company and the stock exchange, in case of a listed company
- Manner in which members can cast their vote during the AGM
- Manner through which people can register their email IDs with the company
- Manner in which members can give their mandate for receiving dividends
- Any other detail considered necessary by the company

### ***Dispatching the dividend warrant/cheque upon normalization of the postal services***

In case, the company is unable to pay the dividend to any shareholder by the electronic mode, due to non-availability of the details of their bank account, the company shall upon normalization of the postal services, dispatch the dividend warrant/cheque to such shareholder by post.

### ***HIGHLIGHT***

In case, the company has received the permission from the relevant authorities to conduct its AGM at its registered office, or at any other place as provided under [section 96](#) of the Act, after following any advisories issued from such authorities, the company

may in addition to holding such meeting with physical presence of some members, also provide the facility of VC or OAVM, so as to allow other members of the company to participate in such meeting. All members who are physically present in the meeting as well as the members who attend the meeting through the facility of VC or OAVM shall be reckoned for the purpose of quorum under section 103 of the Act. All resolutions shall continue to be passed through the facility of e-voting system.

### ***References:***

[General Circular No. 14/2020 dated 08.04.2020](#) (EGM Circular-I)

[General Circular No. 17/2020 dated 13.04.2020](#) (EGM Circular-II)

[General Circular No. 20/2020 dated 05.05.2020](#)



# TAX DEDUCTION AT SOURCE (TDS)



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## What is TDS?

- TDS or Tax Deducted at Source is income tax reduced from the money paid at the time of making specified payments such as rent, commission, professional fees, salary, interest etc. by the persons making such payments.
- Usually, the person receiving income is liable to pay income tax. But the government with the help of Tax Deducted at Source provisions makes sure that income tax is deducted in advance from the payments being made by you.

The recipient of income receives the net amount (after reducing TDS). The recipient will add the gross amount to his income and the amount of TDS is adjusted against his final tax liability. The recipient takes credit of the amount already deducted and paid on his behalf.

## For Example

- Shine Pvt. Ltd. make a payment for office rent of Rs 80,000 per month to the owner of the property.
- TDS is required to be deducted at 10%. Shine Pvt. Ltd. must deduct TDS of Rs 8000 and pay balance Rs 72,000 to the owner of the property.
- Thus the recipient of income i.e. the owner of the property in the above case receives the net amount of Rs 72,000 after deduction of tax at source. He will add gross amount i.e. Rs 80,000 to his income and can take credit of the amount already deducted i.e. Rs 8,000 by shine Pvt. Ltd. against his final tax liability.

## When should TDS be deducted and by whom?

- Any person making specified payments mentioned under the Income Tax Act are required to deduct TDS at the time of making such specified payment. But no TDS has to deducted if the person making the payment is an individual or HUF whose books are not required to be audited.
- However, in case of rent payments made by individuals and HUF exceeding Rs 50,000 per month, are required to deduct TDS @ 5% even if the individual or HUF is not liable for a tax audit. Also, such Individuals and HUF liable to deduct TDS @ 5% need not apply for TAN.
- Your employer deducts TDS at the income tax slab rates applicable. Banks deduct TDS @10%. Or they may deduct @ 20% if they do not have your PAN information. For most payments rates of TDS are set in



## What is the due date for depositing the TDS to the Government?

- The Tax Deducted at Source must be deposited to the government by 7th of the subsequent month.

### For Instance

- TDS deducted in the month of June must be paid to the government by 7th July. However, the TDS deducted in the month of March can be deposited till 30th April.
- For TDS deducted on rent and purchase of property, the due date is 30 days from the end of the month in which TDS is deducted.

## Late deposit of TDS

- YOU ARE REQUIRED TO PAY INTEREST @ 18% YEARLY ON THE AMOUNT OF TDS INCLUDING THE MONTH IN WHICH TDS DEDUCTED.
- OR 1.5 % PER MONTH ON THE AMOUNT OF TDS INCLUDING THE MONTH IN WHICH TDS DEDUCTED.

## How to deposit TDS

- Tax Deducted at Source has to be deposited using Challan-281 on the government portal.

## How and when to file TDS return?

Filing Tax Deducted at Source returns is mandatory for all the persons who have deducted TDS. TDS return is to be submitted quarterly and various details need to be furnished like TAN, amount of TDS deducted, type of payment, PAN of deductee, etc. Also, different forms are prescribed for filing returns depending upon the purpose of the deduction of TDS. Various types of return forms are as follows:

Form 24Q TDS on Salary	Due Date
Q1	31 <sup>st</sup> July
Q2	31 <sup>st</sup> October
Q3	31 <sup>st</sup> January
Q4	31 <sup>st</sup> May

Form 26Q TDS on all payments except Salaries	Due Date
Q1	31 <sup>st</sup> July
Q2	31 <sup>st</sup> October
Q3	31 <sup>st</sup> January
Q4	31 <sup>st</sup> May

## Late filing of TDS Returns

- YOU HAVE TO PAY PENALTY OF RS. 200 PER DAY ON LATE FILING OF TDS RETURNS

## Section wise important provisions

- 194A – INTERST OTHER THAN INTERST ON SECURITIES
- Any person who is responsible for paying any income by way of interest other than income by way of interest on securities amounting to more than RS.5000 to a resident other than bank.
- RATE OF TDS- 10%
- 194C – PAYMENT TO RESIEDENT CONTRACTOR OR SUB CONTRACTOR
- Any person who is responsible for paying any amount by way of for carrying out any work in pursuance to a contract.

- Single payment of Rs. 30000 and Total payment of RS. 100000
- RATE OF TDS- 1% (for individual of HUF) & 2% FOR OTHERS

### **Section 194J – Fees for professional or technical services**

**Any person who is responsible for paying to a resident of the following incomes**

1. Professional fees (CA,CS,ICWA,LAWYER,MBA)
2. Fees for technical services (ENGINEER & ARCHITECTS)
3. Remuneration paid to directors excluding salary (For e.g., sitting fees to attend board meetings)
4. Royalty
5. Payments in the nature of non-compete fees (i.e., fees paid to not carry on any business or profession for a specified time and within certain geographical boundaries) or fees paid to not share any technical knowledge or know-how.

#### **➤ Threshold limit for deducting tax**

Tax has to be deducted in case the payment is greater than Rs. 30,000 during the year. However, there is no such limit for payments made to a director. The tax will have to be deducted no matter how small the amount.

#### **Rate of deduction of Tax**

Any payment covered under this section shall be subject to TDS at the rate of **10%**.

### **Section 194H – TDS on commission and Brokerage**

- Section 194H is for income tax deducted on any income by way of commission or brokerage, by any person responsible for paying to a resident.

#### **Rate of TDS?**

The rate of TDS is 5%

*Limit-* Amount paid in the year more than 15000

### **Section 194I– TDS on RENT**

- Section 194I is for income tax deducted on any income by way of Rent.

#### **Rate of TDS?**

The rate of TDS is 10% for land and building and 2% for Machinery

*Limit-* Amount paid in the year more than 240000 in the year

# FSSAI IN INDIA \_ AT A GLANCE

## (Overview, Registration, Eligibility & FAQ's)



**CS LALIT RAJPUT**

Lalit Rajput & Associates

[lalitrajput537@gmail.com](mailto:lalitrajput537@gmail.com)

### ➤ **Objective**

- To consolidate the laws relating to food and to establish the Food Safety and Standards Authority of India for laying down science based standards for articles of food.
- To regulate their manufacture, storage, distribution, sale and import, to ensure availability of safe and wholesome food for human consumption and for matters connected therewith or incidental thereto.

### ➤ **Who is required to obtain FSSAI Registration Certificate?**

**Petty Food Business Operators (FBO)** who himself manufactures or sells any article of food or a petty retailer, hawker, itinerant vendor or a temporary stall holder or small scale or cottage or such other industries relating to food business or tiny food business operator having annual turnover up to Rs. 12 Lacs and/or whose:

production capacity of food products does not exceed 100 kg or litres per day, or	procurement or handling and collection of milk is up to 500 litres of milk per day, or	slaughtering capacity is 2 large animals or 10 small animals or 50 poultry birds per day or less
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### ➤ **Types of FSSAI License/Registration**

Two Types: State License and Central License, post registration.

### ➤ **Registration under FSS Act 2006 / FSSAI License/Registration**

- **Governing Law:**

Section 31(1) & 31(2) of FSS Act, 2006

- **Regulatory Authority:**

The licensing and registration procedure and requirements are regulated by **Food Safety & Standards (Licensing and Registration of food Business) Regulations, 2011.**

- ***Where to apply and Track for FSSAI Registration:***

FLRS (Food Licensing and Registration system), Link given here <https://foodlicensing.fssai.gov.in/index.aspx> is an online system launched by FSSAI to facilitate FBO in India to apply for License/ Registration certificate.

➤ ***License / Registration Eligibility Criteria***

***I. Central License Eligibility Criteria:***

S. No.	Business / Process in which FBO engaged	Eligibility Criteria
<b>Manufacturer:</b>		
1	Dairy units including milk chilling units equipped to handle or process	More than 50,000 litres of liquid milk/day Or 2500 MT of milk solid per annum
2	Vegetable oil processing units and units producing vegetable oil by the process of solvent extract_onand refineries including oil expeller unit	More than 2 MT per day
3	Slaughtering units	Large Animals (more than 50) per day Small Animals (150 or more) per day Poultry Birds (1000 or more) per day
4	Meat Processing units	More than 500 kg of meat per day OR 150 MT per annum
5	All food processing units including relabellers&repackers	More than 2 MT/day except grains, cereals and pulses milling units
6	Proprietary foods	All irrespective of limit
7	100% Export Oriented units	All irrespective of limit

## Importers

1	Importers importing food items including food ingredients and additives for Commercial use	All irrespective of limit
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## Other Businesses

1	Storage(Except Controlled Atmosphere and Cold)	Capacity more than 50,000 MT
2	Storage (Cold / Refrigerated)	Capacity more than 1,000 MT
3	Storage (Controlled Atmosphere + Cold) Capacity more	Capacity more than 1,000 MT
4	Wholesaler	Turnover greater than 30 crores
5	Retailer	Turnover greater than 20 crores
6	Distributor	Turnover greater than 20 crores
7	Supplier	Turnover greater than 20 crores
8	Caterer	Turnover greater than 20 crores
9	Hotel	Five star & above
10	Restaurant	Turn over greater than 20 crores
11	Transporter	Having more than 100 vehicle/wagon Or Turn over greater than 30 crores
12	Marketer	Turn over greater than 20 crores

## Premises in Central Govt.

1	Food Catering services in establishments and units under Central Government Agencies like Defence etc.	Food Catering Services in Defence locations
2	Storage Wholesaler Retailer Distributor	Premises in Central Government Agencies

## Premises in Air / Seaport

1	Food Catering services in establishments and units under Central Government Agencies like Air and Airport, Seaport etc.	Food Catering services at Seaport Located at Kandla, Tuticorin, Vishakhapatnam, Kolkata, Marmagoa Cochin, Mumbai, Chennai, JNPT Or Airport Located at Kolkata, Tiruchy, Mumbai, Delhi, Chennai, Amritsar, Cochin, Bengaluru, Hyderabad, Trivendrum, Ahmedabad
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### Kindly note that:

If a Food Business Operator (FBO) has his food business premises **located in two or more than two States**, he is required to **obtain a Central License** for his Registered Office or Head Office in addition to license/registration for each unit/premise.

### ➤ **State License Eligibility Criteria:**

S. No.	Business / Process in which FBO engaged	Eligibility Criteria
<b>Manufacturer:</b>		
1	Dairy units including milk chilling units equipped to handle or process	501 to 50,000 LPD of milk Or more than 2.5 MT to 2500 MT of milk solids per annum
2	Vegetable oil processing units and units producing vegetable oil by the process of solvent extract and refineries including oil expeller unit	Up to 2 MT/day and turnover above 12 lakh
3	Slaughtering units	Large Animal (More than 2 up to 50) Small Animal (More than 10 up to 150) Poultry Birds (More than 50 up to 1000/ day)



4	Meat Processing units	Up to 500 kg meat per day Or 150 MT per annum
5	All food processing units including relabellers&repackers	More than 100 kg/ltr to 2 MT/day. All grains, cereals& pulses milling units.

### Other Businesses

1	Storage(Except Controlled Atmosphere and Cold)	Capacity up to 50,000 MT
2	Storage (Cold / Refrigerated)	Capacity up to 10,000 MT
3	Storage (Controlled Atmosphere + Cold) Capacity more	Capacity up to 1,000 MT
4	Wholesaler	Turnover up to 30 crores
5	Retailer	Turnover up to 20 crores
6	Distributor	Turnover up to 20 crores
7	Supplier	Turnover up to 20 crores
8	Caterer	Turnover up to 20 crores
9	Dhaba, Boarding houses serving food, Banquethalls with food catering arrangements, Homebased Canteens/ Dabba Wallas, Permanent/Temporary stall Holder, Food stalls/ Arrangements in Religious gatherings/fairs etc. ,Fish/Meat/Poultry shop/Seller or any other foodvending establishment	Turnover more than 12 lakhs/annum
10	Club / Canteen	Turnover more than 12 lakhs/annum
11	Hotel	Three star & above and below Five star ORUp to Three star and Turnover more than 12 lakhs
12	Restaurant	Turnover up to 20 crores

### Other Businesses

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10	Club / Canteen	Turnover more than 12 lakhs/annum
11	Hotel	Three star & above and below Five star OR Up to Three star and Turnover more than 12 lakhs
12	Restaurant	Turnover up to 20 crores
13	Transporter	Having up to 100 vehicles/ wagons Or turnover up to 30 crores
14	Marketer	Turnover up to 20 crores
<b><u>Premises in Central Govt.</u></b>		
1	Food Catering services in establishments and units under Central Government Agencies like Railways, Air and Airport, Seaport, Defence etc.	Food Catering Services in Seaport/Airport excluding Seaport Located at Kandla, Tuticorin, Vishakhapatnam, Kolkata, Marmagoa, Cochin, Mumbai, Chennai, JNPT Or excluding Airport Located at Kolkata, Tiruchy, Mumbai, Delhi, Chennai, Amritsar, Cochin, Bengaluru, Hyderabad, Trivendrum, Ahmedabad

➤ **How to apply?**

1. The very first step to use the portal (<https://foodlicensing.fssai.gov.in/indexSL.aspx> ) depends upon the type of license/ certificate FBO is eligible to take.
2. Check Eligibility at :[https://foodlicensing.fssai.gov.in/how\\_to\\_apply.html](https://foodlicensing.fssai.gov.in/how_to_apply.html)
3. Apply for online registration post creating Login: <https://foodlicensing.fssai.gov.in/PreCheck/Declaration.aspx?ReqID=13291268>
4. Food Licensing and Registration System user manual available at: Link:[https://foodlicensing.fssai.gov.in/PDF/FBO\\_User\\_Manual\\_Ver3.0.pdf](https://foodlicensing.fssai.gov.in/PDF/FBO_User_Manual_Ver3.0.pdf)

➤ **Fee Structure**

1. FBO can know the amount of fees to be paid by clicking on the link “Fee Structure” on the login page.
2. The amount to be paid for Duplicate License/Certificate is 10% of the actual fees paid.

➤ **Modification of an Issued License/Certificate**

FBO can apply for modification of the issued License such as adding new business, communication details etc. User has to pay 1 year fee for modification on generated license.

➤ **Inspection Criteria**

Schedule 4 of FSS (Licensing and Registration of Food Businesses) Regulations, 2011 – To check the Sanitary and Hygienic Requirements Inspections are required to be conducted.

**FOOD SAFETY INSPECTION CHECKLISTS** is available at:  
<https://fssai.gov.in/cms/inspection-matrices.php>

➤ **FEW IMPORTANT FAQ'S ON FSSAI**

- Q. What is the significance of Nomination of person in Form IX? Is it mandatory to nominate a person for a food business?**
- ✓ Every Licensed FBO shall inform the Licensing authority in Form IX, the particulars relating to the concerned head or the person in-charge of such establishment, branch, unit, with due certification that the concerned person has been so nominated for the purpose of compliance under FSS Act and Rules and Regulations made there under.

**Q. What is the significance of Nomination of person in Form IX? Is it mandatory to nominate a person for a food business?**

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**Q. Do I need to file annual return for my food business activities?**

- ✓ FSSAI Licensed FBOs involved in Manufacturing (including repacking and manufacturing of food products by third party manufacturers) and importing of food products need to submit Annual Returns in Form D1 by 31st May of every preceding financial year.

Manufacturers of Milk and Milk products need to submit Half-yearly returns in form D2 within one month of completion of previous half-year. Formats of D1 and D2 are available on the homepage of FSSAI's licensing website [www.foodlicensing.fssai.gov.in](http://www.foodlicensing.fssai.gov.in).

Merchant Exporter can file Quarterly annual report through online system.

**Q. What is the penalty for late or non-submission of Annual Returns?**

- ✓ Non-submission of annual return beyond 31st May of every year will attract a late fee of Rs. 100 per day till the date of submission of annual return.

**Q. I am holding a FSSAI Registration Certificate for Manufacturing of food items. Do I need to submit annual return?**

- ✓ No. Petty Food Business Operators (FBOs) who are holding FSSAI Registration Certificate (2xxxxxxxxxxxxx) are not required to submit annual return. **Only FSSAI Licensed FBOs involved in Manufacturing and Importing of Food Products are required to submit annual returns in form D1 and D2.**

**❑ DISCLAIMER**

*IN NO EVENT THE AUTHOR SHALL BE LIABLE FOR ANY DIRECT, INDIRECT, SPECIAL OR INCIDENTAL DAMAGE RESULTING FROM OR ARISING OUT OF OR IN CONNECTION WITH THE USE OF THIS INFORMATION.*



**FOOD SAFETY AND STANDARDS  
AUTHORITY OF INDIA**

*Inspiring Trust, Assuring Safe & Nutritious Food*  
Ministry of Health and Family Welfare, Government of India

Ministry of Law and Justice (Legislative Department) received the assent of the President on 23rd August, 2006, and is hereby published for general information:-FOOD SAFETY AND STANDARDS ACT, 2006 (No. 34 OF 2006).

# Reporting of Foreign Liabilities and Assets (FLA) to Reserve Bank of India



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## ➤ **Backdrop**

The Reserve Bank's Co-ordinate Direct Investment Survey (**CDIS**) and Co-ordinate Portfolio Investment Survey (**CPIS**) are conducted under the auspices of the International Monetary Fund (**IMF**), wherein information is collected from Indian Resident Companies on their Foreign Financial Liabilities and Assets position as at end-March of the previous financial year and end-March of the latest financial year.

This information is used in the compilation of India's Balance of Payments (**BoP**) International Investment Position (**IIP**), Coordinated Direct Investment and Coordinated Portfolio Investment.

## ➤ **Brief**

Under Circular A.P. (DIR Series) No. 145 dated 18<sup>th</sup> June 2014 has called for attention to Authorized Dealer Category I Bank wherein, it was, inter-alia, stipulated that the annual return on Foreign Liabilities and Assets (**FLA**) is required to be submitted directly by all the Indian Companies which have received Foreign Direct Investment(**FDI**) and/or made FDI abroad (i.e. overseas investment) in the previous year's including current year, by July 15 of every year to the Department of Statistics and Information Management, **Reserve Bank of India**, Mumbai. Indian companies that hold Foreign Assets and Liabilities on its Balance Sheet (Financial Statements) required submitting a return by **15<sup>th</sup> July of each year** irrespective of books of account audited or not. The Governing Act for submission of FLA return to RBI is the Foreign Exchange Management Act, 1999 and notification/circular/regulation issued under section 10(4) and 11(1) of the stated Act, 1999.

<p>Who should file Annual Return on FLA?</p>	<ul style="list-style-type: none"><li>▪ Annual Return on FLA is required to be submitted by all the India resident companies which have received Foreign Direct Investment (FDI) and/ or made overseas investment in any of the previous years, including current year by July 15 every year and if the Company's accounts are not audited before the due date of submission, then the FLA Return should be submitted based on unaudited (provisional) account.</li><li>▪ Post-filing of FLA returns if there is any variance in provisional financial statement vs. Audited financials and the companies are required to file the revised return by the end of September as per the audited financials.</li><li>▪ If the Company has outstanding FDI or Overseas Direct Investment (ODI), then the Company is required to submit the FLA Return every year by July 15, even if the Company has not received any new FDI or ODI in the latest year.</li></ul>
<p>When FLA return filling is not required?</p>	<ul style="list-style-type: none"><li>▪ The Company need not submit the Annual Return on FLA if the Company does not have any outstanding investment in respect of inward and outward FDI as on end-March of the reporting year.</li><li>▪ If all non-resident shareholders of a company have transferred their shares to the residents during the reporting period and the company does not have any outstanding investment in respect of inward and outward FDI as on end-March of the reporting year, then the company need not submit the FLA Return.</li><li>▪ If a resident company has received share application money and does not have FDI by 31/03 of the financial year, in such circumstances Company is not required to fill up FLA Return.</li><li>▪ Shares issued a resident company to non-resident on Non-Repatriable basis shall not be considered as FDI; therefore, companies which have issued the shares to non-resident only on Non-Repatriable basis is not required to submit the FLA Return.</li></ul>

<p><i>What is the due date for filing the FLA Return?</i></p>	<ul style="list-style-type: none"> <li>▪ FLA is required to be submitted by July 15 every year.</li> <li>▪ In case FLA filed on the basis of provisional accounts, revised FLA is to be filed based on audited accounts before September end.</li> </ul>
<p><i>What is the procedure for filing of FLA Return?</i></p>	<ul style="list-style-type: none"> <li>▪ The Reserve Bank of India (RBI)<sup>1</sup> has operationalised a web-based system <b>online reporting portal</b> – Foreign Liabilities and Assets Information Reporting (<b>FLAIR</b>) system for submission of foreign liabilities and assets (FLA) return by 15 July of every year, to enhance the security-level in data submission and improve data quality.</li> <li>▪ Reporting entities must create a login-name and password and register themselves on the following web portal: <a href="https://flair.rbi.org.in">https://flair.rbi.org.in</a></li> <li>▪ These directions will come into force with immediate effect and would be applicable for reporting information for the financial year 2018-19, <i>i.e.</i> FLA due on 15 July 2019 also needs to be filed on the new portal.</li> <li>▪ The FAQs issued by RBI in this regard provide that RBI approval would be required in case an entity wants to –             <ul style="list-style-type: none"> <li>✓ File FLA return beyond the due date or file FLA return for any previous years;</li> <li>✓ Delete or modify the previous version of FLA return.</li> <li>✓ The RBI approval may be obtained by sending an email to:-<a href="mailto:surveyfla@rbi.org.in">surveyfla@rbi.org.in</a>.</li> </ul> </li> <li>▪ Indian entities not complying with above will be treated as non-compliant with the Foreign Exchange Management Act, 1999 and regulations made there under. The RBI has issued a user manual containing step-by-step instructions for registration and data entry, and FAQs, both of which can be downloaded from the FLAIR portal (<a href="https://flair.rbi.org.in">https://flair.rbi.org.in</a>)</li> </ul>

*What is the penalty for non-compliances of the provision?*

- Filing of the return after the due date will be treated as a violation of FEMA and penalty clause may be invoked for violation of FEMA.
- Any contravention, under FEMA, may invite following kinds of penalties:
  - ✓ If, the amount against which offence is quantities, then penalty will be "**THRICE**" the sum involved in contravention.
  - ✓ Where the amount cannot be quantified the penalty may be imposed **upto two lakh rupees**.
  - ✓ If, the contravention is continuing everyday then **Rs. Five Thousand for every day** after the first day during which the contravention continues.
- Further in addition to the penalty, any currency, security or other money or property involved in the contravention may also be confiscated.
- The powers to compound the contraventions have been delegated to all Regional Offices of RBI without any limit on the amount of contravention.

### **DISCLAIMER**

*The views expressed here are personal.*



# APPROACH OF A COMPANY SECRETARY IN PROFESSIONAL LIFE



**CS SANTOSH PANDEY**

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Every successful person was once a beginner. Why this is important to understand is because we, company secretaries have started our journey as professional and are having dream to achieve something in our professional life. In this brief write-up, I am going to discuss regarding the attitude a professional must contain in himself or herself for a prosperous life. This write up is especially for new professionals who have recently entered in to the professional field and are confused about how to face the challenges appropriately.

## ***What is the biggest issue a new professional generally faces?***

Majorly, on discussing with many new professionals, the most common issue which comes up for discussion is that they are not able to build their image in corporate world or they are not able to fetch clients or they are not able to understand how to tackle the market and be above the league. I will not discuss about the professional fees criteria as it depends on various other factors. All I can say in regard to charging of professional fees is you have to decide your value by your own and no one else can decide. Yes, I am going to tell you certain Do's and Don'ts which actually I am following in my professional life and I am actually getting benefitted by it.

So, let's start with it-

- ***First Approach –***
- ***Optimistic Nature***

A person must be always optimistic

in nature, which means a person must be always confident about its future. If as a Company Secretary you have decided to achieve something in your professional life then at first instance draw the picture of your dream achievement in your mind. This is important, so as to store that goal/ dream of yours' in your sub-conscious mind which will definitely help you in achieving it by generating energy or ideas which you cannot imagine about, without setting such goal in your mind.

Now, it is a truth that sometimes we try to be optimistic but end up getting into nightmare. Then, you must understand the difference that being optimistic is not a dream but feeling the things in actual and working on it on daily basis. You must be passionate about your work; your work must bring you excitement. Further, you must be dedicating and desiring in nature and you must not

procrastinate your work and you must always be ready to learn new things and must not restrict yourself to basic secretarial work only. Plus, you must not act as a machine rather you must always apply your mind to learn the legal view point behind everything.

### ➤ **Second Approach**

#### • **Understanding the business model**

By understanding the business model of a Company you are working-in or your client company, you will get to know the actual future growth prospects of the Company you are going to associate with and will also help you to analyse the applicable laws on it. Our assignment either comes through client directly or through some professionals and a very common mistake which we do is we do not tell them about other applicable laws on the company.

**For Example** - You get a work for incorporation of a pharmaceutical company. What happens here is you restrict yourself to incorporation assignment only and don't research and tell the professional or client, as the case may be, about the other applicable laws such as Drugs and Cosmetics Act, Local Laws, etc. Here what happens is that professional outsourcing work to you or client who has desired to avail your services, will assume that you are not having knowledge of such laws and they will hire other professional and ultimately you miss the chance to have a client completely. To avoid this, after an incorporation or any assignment you should put a mail to the professional or client, as the case may be, about the other applicable laws. This will also help them understand other scope of work you are looking into.

### ➤ **Third Approach**

#### • **Join Business or Professional Platforms**

Joining such platforms will help you to build up your network which will also help you to gain knowledge about perspectives of different people. Also, in case you join business platforms and attend programs, you will get a chance to interact with various business men and industrialist which will help you to connect with management and communicate with them and ultimately might help you in getting referred to good position in a Company or get you direct client. And if you join professional platform such as study circle meeting or seminars of Chartered Accountants, Lawyers, etc., it will help you to associate with them and also enhance your knowledge growth.

### ➤ **Fourth Approach**

#### • **Step towards ultimate goal**

As I have stated earlier that merely thinking will not help you to achieve your ultimate goal, you have to work hard for it. Now, what you must do? Suppose, if you want to be a legal head of a corporate, then you must be equipped with much legal knowledge to justify such position.

For that you must deal with law technically and must-read commentaries and articles to have in-depth knowledge of any particular provisions and apply such things while working. The more you read the more you get confident. Same applies in case of practicing professionals also. If a practicing professional wants to be good at NCLT Practice, such professional must read at least two orders on weekly basis and see how,

interpretation has been made by the courts and must go to tribunal to observe court hearings and arguments happening there. Also, a professional must work on personality development and communication skills. These are few small steps which will help you to achieve your ultimate goal as a professional.

➤ **Fifth Approach**

• **Market Understanding**

A professional must understand what is going on in the market. This will help you to advise your management or client wisely. Taking an example of the present situation of COVID-19, many businesses have been affected and many corporate are finding difficult to survive and looking for cost cutting. At this time, you must see what is prevailing in market and advise your company if they can for a particular time to survive, adopt such business. Similarly, practicing professional must analyze what new demands or ideas are attracting the market.

**For Example –**

Now-a-days, Infrared Thermometer has taken a hike in market. As a Practicing professional you can advise and help your clients over various approvals and registrations required for such infrared thermometers.

Also, analyzing the market will always help you to advise your company or client in the need of hour and corporate restructuring planning, if required.

➤ **Sixth Approach**

• **Positive Environment**

The key to achieve anything small or big in your life is Optimism and positivity. On daily basis you deal or interact with many

people and some time you come across few people who have negative approach in their professional or personal life and have nothing to do some value additions in someone else's life. But if you're dealing with a habitually pessimistic person, you're at risk of being drained emotionally. Negativity can be contagious, and if you don't take action to protect your mindset, you may find your mood infected with hostility. You should disarm their negativity and shield yourself from their hostility by setting boundaries to give yourself a break from an encroaching negative person and by maintaining your emotional distance. You need not to ignore the personal ways as it is his/her thoughts which are negative not the person.

➤ **Seventh Approach**

• **Social Activities**

In this electronic world, your social media activities have become your face and resume of your character, behavior and thought process. I have observed many a times that professionals are engaged in un-necessary arguments on various use-less issues which are leading them nowhere and only exhausting their energy. You must ignore doing unnecessary comments or sharing unnecessary things on your social platforms. Now a day's companies or clients before hiring someone check their activities on social platform.

If your activities represent any negative character, you will end up losing good associations. You must share things which can bring value addition to person seeing it. In short, you must share only positive things and avoid controversies.

➤ ***Eighth Approach***

• ***Exercise daily***

A healthy body is a state of healthy mind. It is very much necessary that you must do at least 30 minutes of exercise on daily basis. This will help you to reduce your stress level and you will feel active and energetic.

***Concluding Remark***

There is nothing which is impossible in life. According to me, every law is an opportunity for a Company Secretary. A Company Secretary must build a team of trustworthy and valuable professional so that assignment can be taken care efficiently by the concerned person. Always be positive and do value addition for your client. Money is a by-product which you will happily get if you are able to satisfy your client needs and by handling things professionally, you will actually able to build your positive image over a period of time. Also, discuss your problems with only those persons who can provide solutions to you rather mentioning it to everyone. Choose those close people very wisely.

I must say, following all the above things have actually benefitted me. All the best, for your future endeavours.

## *Financial crisis due to pandemic*

In an evolving crisis, when no one is able to say for sure when it will be contained and what its long-term impact could be, the stress will be placed unequally on the individual and society and on the government. And the structural risk, which affects everyone, is as economic as it is biological.

This pandemic life is affected profoundly so and almost at a genetic level. And that means at every other extended level of human experience. Emotional and psychological, to begin with, and from there to what we go about doing with our daily lives. Earning our bread, trying to survive-or thrive.

By March 11, 2020, when the WHO declared COVID-19 as a pandemic, its impact was being felt across the globe, by the 7.8 billion humans living on the planet with an overwhelming majority of them in no position

to help themselves. India has not evolved to a stage where those ratios of humanity feeling the pain can be assuaged by the state in any appreciable manner.

Prime Minister Modi announced at 8pm on March 24 that every state, every district, every lane, every village will be under lockdown for 21 days, those were words that would affect lifetime.

An overall economic shock obviously means millions of individual repercussions many of them drastic: loss of jobs and earnings and temporary shortages of several products and services. At the same time, the crisis will test will test, at least in the short and medium term, the ability of individuals to think in of terms savings and investments.

This is one of those rare and horrifying situations when all asset categories are down. Globally, stock markets have crashed by a third or more. Supply chains collapsed, companies are facing bankruptcy and mass unemployment ensues. COVID-19 has triggered a global financial crisis and is forcing states to develop rescue packages on a scale not seen before.



**PRERNA SHARMA**  
**CS FOUNDATION STUDENT**

All this is affecting the MSMEs in particular as they will be burdened by fixed costs without business, putting a lot of pressure on them. A tough aspect is that they are supposed to pay wages to the workers, who will otherwise be in a difficult situation.

India has the recent experience of demonetisation: a sudden unannounced alteration to our basic economic grammar. Globally many are drawing parallels with the financial crisis of 2008 and the Global Depression in the 1930s.

India's internal buffers ensured that it was not too affected by the financial crisis of 2008, even if our GDP growth slipped from 8.5% to 6.5%. But this time, given the pre-existing economic slowdown on which COVID-19 crisis is acting, the fears are of GDP falling down below 45 officially.

National Institute of Public Finance and Policy points out that the impacts on both the global and Indian economy are still evolving, only the disruptions have started, and at this stage it is going to be very difficult to predict anything very concretely about the future. Much depends on how long the future crisis stretches. Even the usual data-backed analysis is cramped for space, and we will need to wait for future economic historians for finally tally.

At the present moment, "this crisis is disturbing how all the economic activity is conducted" says N.R. Bhanumurthy. "The impact is going to be across the board. Now we have to wait and watch how the Indian story is going to play out. We will know only after this lockdown period."

## Walk Your Talk



**MUSKAAN TANDON**  
**CS FOUNDATION STUDENT**

"If we did things we are capable of, we would astound ourselves". **Thomas Edison**. Those are the words of a great man that once lived. A man who Walked his Talks - one step at a time.

Many of us living our lives talking the talk but not walking the walk. We have a false believe that we can get credibility and people's respect through our words and not through our actions. A lot of things are much easier said than done. This describes the problem which many people are experiencing. We all have something in life that we would like to do: a dream we want to achieve, a goal we want to reach. However after talking, we never try to put the plans into action.

It is of utmost important that all that which we dream is not left undone. If you have a dream or plan that you want to bring to life, don't procrastinate; don't give up put it off. If you do, it will end up being left by the wayside, forgotten. Keep in mind that words are blown away with the wind. You can always say, over and over again, that you are going to start working on your goals or dreams to drive them towards actualization, but if you don't start, you will never see any result coming forth. Action is necessary if any dream is to yield result.

Having a preconceived notion that because a path is Having a preconceived notion that because a path is difficult one it is not worth taking, makes starting an almost impossible task. But, if you can discard all doubts and take the first bold step you will definitely experience small successes throughout the journey that will give you satisfaction and

motivate you to take the next. Standing there, staring into the distance, taking and hoping that everything will just happen is a futile effort because it just won't.

*" Act instead of asking. Sacrifice yourself without any hope of glory nor reward. If you want to see miracles, make them yourself. Only this way you can reach your own unique destiny" - Ludwig van Beethoven*

If you keep talking about your great ideas and projects without doing anything, be rest assured you that you will never make a mistake, but will also never achieve success.

Definitely, when you decide to do something for the first time with little or no prior knowledge, a moment may come in which you start feeling disappointed and may be regrets. It will get to a stage that you will wish you never started it in the first place. However, the rewards of those who are brave to keep on walking are much greater than those who gave up. It is idleness that reap no rewards, and instead generate fear. To live always feeling trapped, fleeing from anything challenging or

ambitious, does not lead to greatness, happiness, or a feeling pride in your accomplishments.

Don't remain frozen, don't hesitate before getting started. Don't even allow yourself a day in which you only talk about your big ideas and take no action. This will only make you feel extremely frustrated and sad. Don't let fear paralyze you and prevent you from enjoying life as much as possible. Think; the opportunity is right in front of your own eyes.

It is important to always take chances and be brave in life. In order to see your dreams achieved, you have to begin with action, not words. Don't listen to those who tell you that it is better to wait, because they are wrong. Be brave and work towards that which you want, because that is the only way to live a full and happy life.

**Date – 19.01.2020**  
**Election of Office Bearers**



On 19<sup>th</sup> January 2020 the election of Office Bearers of Managing Committee for the year 2020-21 was held in Managing Committee meeting of Bareilly Chapter NIRC-ICSI.

CS Mohd Waseem Khan, CS Ambuj Gupta, CS Priya Agarwal and CS Ankit Agarwal were elected Chairman, Vice-Chairman, Secretary

and Treasurer respectively in the meeting.

The newly elected officer bearers were felicitated in meeting by other members.

**Date – 26.01.2020**  
**Election of Office Bearers**



On 26<sup>th</sup> January 2020 Republic Day was celebrated. On the occasion National Flag was hoisted at Bareilly Chapter premises with National Anthem and chants of Jai Hind.

The members and students gathered in large numbers during the event.



**Date – 13.02.2020**  
**Study Session – Finance Budget 2020**  
**Guest Speaker – CA Prashant Agarwal**



A Study Session was organised on 13<sup>th</sup> February 2020 on the theme “Finance Budget 2020- Highlights of Direct Tax Proposals”.

The Guest Speaker to the session was CA Prashant Agarwal who took queries from the participants which were solved at the end. As, the topic was relevant to the then scenario therefore, members and students took keen interest.

The Guest Speaker was felicitated by CS Mohd Waseem Khan

(Chairman – Bareilly Chapter) along with CS Manoj Kumar Agarwal (Past Chairman – Bareilly Chapter) & CS Ankit Agarwal (Past Chairman – Bareilly Chapter).

The members and students gathered in large numbers during the event.

**Date – 19.02.2020**  
**One Day Orientation Program (CS Executive Students)**



On 19<sup>th</sup> February 2020 One Day Orientation Program for CS Executive Students was organised.

The Guest Faculty to the program was CS Tanuj Yadav and CS Kavya Singhal who shared their knowledge among students about the Institute, Training Structure, Various Departments of ICSI. The session was mainly focused on CS Course and procedure for applying

for various trainings.

CS Mohd Waseem Khan (Chairman – Bareilly Chapter) motivated and solved doubts of students. The program was attended by 36 students who were awarded program completion certificates.

**WEBINAR – 11.05.2020**  
**Theme - “Loan to Directors”**  
**Guest Speaker – CS Santosh Pandey**



**THE INSTITUTE OF  
Company Secretaries of India**  
भारतीय कम्पनी सचिव संस्थान  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

**BAREILLY  
CHAPTER**

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**Bareilly Chapter of NIRC of ICSI Cordially Invites You for its 1<sup>st</sup>  
Webinar**

On Theme:  
**“Loan to Directors”**

PCH: 1 hour

No Participation Fee

*Please note:*  
As per the Guidelines for conducting webinars by Chapter, only 70 participants can be accommodated on first come first serve basis. Therefore, members are requested to join webinar on time and prior registration not required. Credit hours will be awarded only to those members who join the complete webinar and give the feedback.

Webinar URL - <https://bluejeans.com/261601962/0622>  
Feedback URL - <https://shorturl.at/jsyBU>

Monday, 11<sup>th</sup> May, 2020  
Time - 01:00 PM to 02:30 PM

**CS Santosh Pandey**

**With Warm Regards**

CS Mohd Waseem Khan Chairman	CS Armbuj Gupta Vice-Chairman	CS Priya Agarwal Secretary	CS Ankit Agarwal Treasurer
CS Mansi Agarwal Member	CS Rituraj Rastogi Member	CS Nidhi Agarwal Immediate Past Chairperson	

**VISION**  
"To be a global leader in promoting good corporate governance"

**ICSI Motto**  
सत्यं वद। धर्मं चर।  
speak the truth; abide by the law.

**MISSION**  
"To develop high calibre professionals facilitating good corporate governance"

On 11<sup>th</sup> May 2020 a webinar on the theme “Loan to Directors” was organized. As this was the first webinar organized by Bareilly Chapter CS Mohd Waseem Khan (Chairman – Bareilly Chapter) thanked the participant members for gathering in large number.

The Guest Speaker to the webinar was CS Santosh Pandey.

The webinar was moderated and coordinated by CS Priya Agarwal (Secretary – Bareilly Chapter).

**WEBINAR – 27.05.2020**

**Theme - “Practical aspects of Board Meeting & General Meeting through Video Conferencing”**

**Guest Speaker – CS Gaurav N. Pingle**

**Special Guest – CS Suresh Pandey (Chairman-NIRC)**



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**BAREILLY  
CHAPTER**

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**Bareilly Chapter of NIRC of ICSI Cordially Invites You for its 2<sup>nd</sup> Webinar**

Eminent Speaker:



*CS Gaurav N. Pingle.*  
 MC Member  
 Pune Chapter

On Theme:

**“Practical aspects of Board Meeting & General Meeting through Video Conferencing”**  
**Wednesday, 27<sup>th</sup> May 2020 (01.00 PM to 2.30 PM)**

PCH: 1 hour

No Participation Fee

*Please note:*  
 As per the Guidelines for conducting webinars by Chapter, only 70 participants can be accommodated on first come first serve basis through registration forms. The Meeting ID and passcode will be shared 30 minutes before the commencement of meeting through email. Credit hours will be awarded only to those members who join the complete webinar with their Membership Number.

Feedback URL - <https://shorturl.at/clm13>

Special Guest:



*CS Suresh Pandey*  
 Chairman, NIRC

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**With Warm Regards**

CS Mohd Waseem Khan Chairman	CS Ambuj Gupta Vice-Chairman	CS Priya Agarwal Secretary	CS Ankit Agarwal Treasurer
CS Mansi Agarwal Member	CS Rituraj Rastogi Member	CS Nidhi Agarwal Immediate Past Chairperson	

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**VISION**  
 "To be a global leader in promoting good corporate governance"

**ICSI Motto**  
 सत्यं वद। धर्मं चर।  
 इष्टकारं कुरु। तृप्तकं। शोभते। इषु कुरु। इव।

**MISSION**  
 "To develop high calibre professionals facilitating good corporate governance"

On 27<sup>th</sup> May 2020 a webinar on the theme “Practical aspects of Board Meeting & General Meeting through Video Conferencing ” was organised.

The Guest Speaker to the webinar was CS Gaurav N. Pingle. As the topic being relevant in current scenario the members took keen

interest.

The webinar was conducted under the guidance of CS Mohd Waseem Khan (Chairman – Bareilly Chapter)

The webinar was moderated and coordinated by CS Rituraj Rastogi (Member – Bareilly Chapter).

**WEBINAR – 11.06.2020**  
**Theme - “Role of CS under FEMA”**  
**Guest Speaker – CS Manoj Kumar Purbey**  
**Special Guest – CS Suresh Pandey (Chairman-NIRC)**

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**BAREILLY CHAPTER**

**Bareilly Chapter of NIRC of ICSI Cordially Invites You for its 3<sup>rd</sup>**

**Webinar**  
 On Theme:  
**“Role of CS under FEMA”**

**Special Guest**  
  
 CS Suresh Pandey  
 Chairman, NIRC

**Eminent Speaker**  
  
 CS Manoj Kr. Purbey

**Chairman**  
  
 CS Mohd Waseem Khan  
 Bareilly Chapter

**Moderator & Past Chairman**  
  
 CS Ankit Agrawal  
 Bareilly Chapter

**Please note:**  
 As per the Guidelines for conducting webinars by Chapter, only 70 participants can be accommodated on first come first serve basis through registration forms. The Meeting ID and passcode will be shared 30 minutes before the commencement of meeting through email. Credit hours will be awarded only to those members who join the complete webinar with their Membership Number.

**Registration URL**  
<https://shorturl.at/jlJv8>  
 Queries at – bareilly@icsi.edu

**With Best Regards**  
 Bareilly Chapter of NIRC of ICSI

**CS Ambuj Gupta, Vice – Chairman**  
**CS Priya Agarwal, Secretary**  
**CS Ankit Agarwal, Treasurer**  
**Executive Members -**  
**CS Mansi Agarwal, CS Rituraj Rastogi, CS Nidhi Agarwal**

**No Fees**      **1 PCH**

**VISION**  
 "To be a global leader in promoting good corporate governance"

**ICSI Motto**  
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 speak the truth; abide by the law.

**MISSION**  
 "To develop high calibre professionals facilitating good corporate governance"

**Thursday, 11th June 2020 Time – 1 PM to 2.30 PM**

On the theme “Role of CS under FEMA” was organized on 11<sup>th</sup> June 2020. The Special Guest to webinar CS Suresh Pandey (Chairman - NIRC) motivated the members present for donating plasma for Coronavirus (COVID 19) patients. CS Mohd Waseem Khan (Chairman – Bareilly Chapter) also inspired the members through his opening

speech. The Guest Speaker to the webinar was CS Manoj Kumar Purbey. The program was coordinated by CS Priya Agarwal (Secretary – Bareilly Chapter) and moderated by CS Ankit Agarwal (Past Chairman – Bareilly Chapter)

**WEBINAR – 01.07.2020**  
**Theme - “Opportunities for Company Secretaries under MSME”**  
**Guest Speaker – CS Amit Gupta**  
**Special Guest – CS Suresh Pandey (Chairman - NIRC)**

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**Live Webinar**  
1 PCH

Bareilly Chapter of NIRC of ICSI Cordially Invites You for its 4<sup>th</sup> Webinar on theme  
**Opportunities for Company Secretaries under MSME**

Join us on Wednesday, July 1st, 2020  
 from 1:00 PM to 2:30 PM

**Special Guest:** CS Suresh Pandey, Chairman, NIRC  
**Guest Faculty:** CS Amit Gupta, Member, NIRC  
**Chief Guest:** Sh. Rishi Ranjan Goel, Joint Commissioner (Industries), Bareilly

**Chairman:** CS Mohd Waseem Khan, Bareilly Chapter  
**Moderator:** CS Nidhi Agarwal

Registration URL: <https://shorturl.at/nyAF8>  
 Post session queries at – [bareilly@icai.edu](mailto:bareilly@icai.edu)

**Please note:**  
 As per the Guidelines for conducting webinars by Chapter, only 70 participants can be accommodated on first come first serve basis through registration forms. The Meeting ID and passcode will be shared 30 minutes before the commencement of meeting through email. Credit hours will be awarded only to those members who join the complete webinar with their Membership Number and having professional address in the districts under the jurisdiction of Bareilly Chapter: i.e. Bareilly/Shahjahanpur/Ramgaur/Pilibhit/Budaun.

With Best Regards  
 Bareilly Chapter of NIRC of ICSI

CS Ambuj Gupta, Vice-Chairman | CS Priya Agarwal, Secretary | CS Rituraj Rastogi, Member | CS Mansi Agarwal, Member | CS Nidhi Agarwal, Immediate Past Chairperson

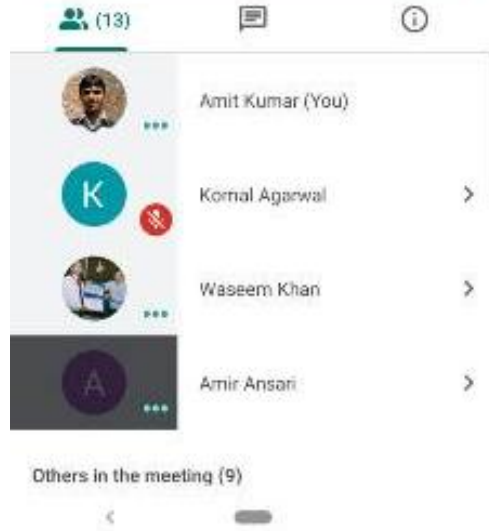
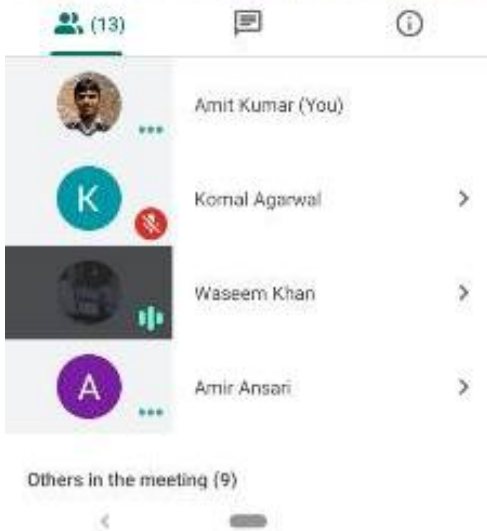
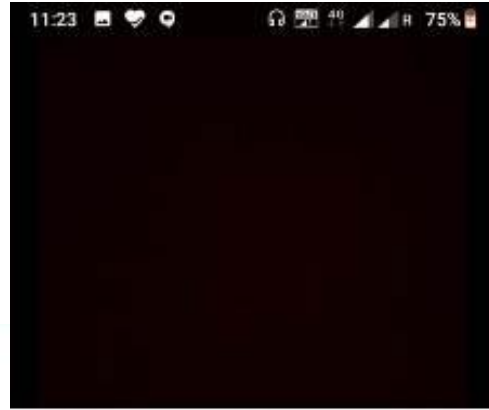
**VISION:** "To be a global leader in promoting good corporate governance"  
**ICSI Motto:** सत्यं वद। धर्मं चर। Speak the truth; abide by the law.  
**MISSION:** "To develop high calibre professionals facilitating good corporate governance"

A webinar was organized on the theme – Opportunities for Company Secretaries under MSME on 01<sup>st</sup> July 2020. The Chief Guest to webinar was Sh. Rishi Ranjan Goel (Joint Commissioner Industries - Bareilly) and Special Guest to the program was CS Suresh Pandey (Chairman – NIRC).

The Guest Speaker to the program was CS Amit Gupta

(Council Member – NIRC). The moderator to the webinar was CS Nidhi Agarwal (Immediate Past Chairperson – Bareilly Chapter). The webinar was organized successfully under the guidance and able leadership of CS Mohd Waseem Khan (Chairman – Bareilly Chapter).

**Date – 06.07.2020**  
**Quiz Competition – Company Law**



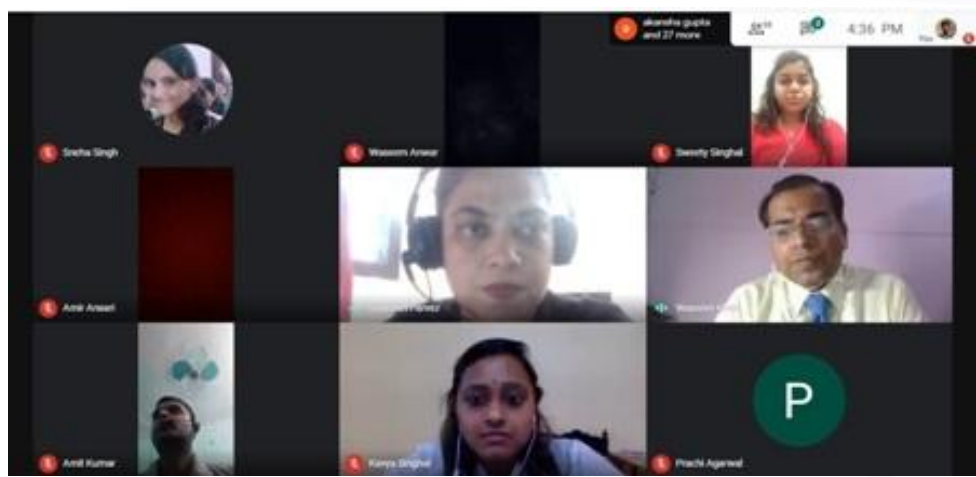
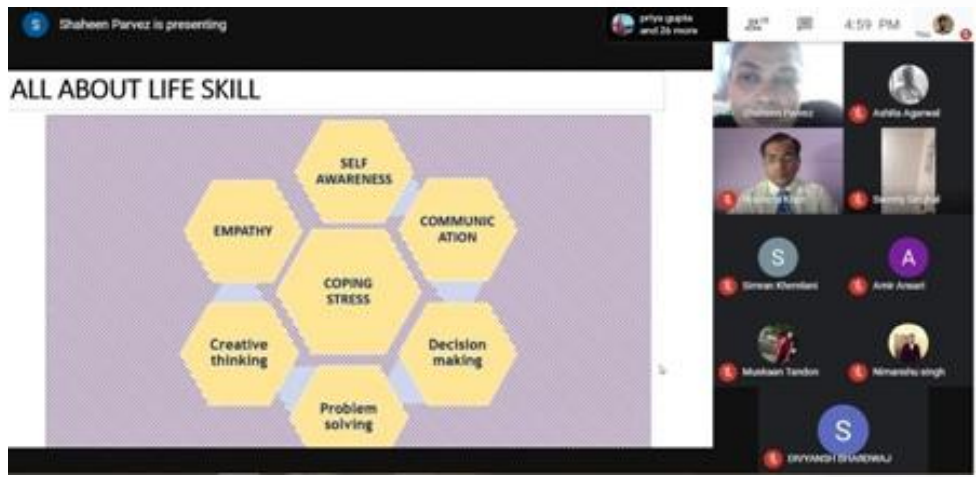
During the Student Month on 3<sup>rd</sup> July 2020 an Online Quiz Competition on Company Law was organized through Google Forms. The Quiz was organised in two categories viz CS Foundation and CS Executive/CS Professional. Total 32 students participated in the Quiz Competition.

On 8<sup>th</sup> July 2020 the result was declared by CS Mohd Waseem

Khan (Chairman-Bareilly Chapter) in an online session.

Ms. Deepshikha Varshney and CS Komal Agarwal were declared winners in the CS Foundation and CS Executive/CS Professional category and were awarded E-Certificate of Achievement. The other participants were awarded Certificate of Participation.

**Date – 11.07.2020**  
**Online Session on “Life Skills”**  
**Guest Speaker – CS Raqshanda Niazi**



During the Student Month in July an Online Session on topic “How to become a successful Professional?” with the theme “Life Skills” was organised on 11<sup>th</sup> July 2020 under the guidance of CS Mohd Waseem Khan (Chairman – Bareilly Chapter).

The Guest Speaker to the session was CS Raqshanda Niazi who motivated the students to focus on their target with

devotion and dedication. The students took keen interest in the program and it was attended by more than 40 students.

The session was moderated and co-ordinated by CS Kavya Singhal.

All the students participating in the session were awarded Certificate of Participation.



**WEBINAR – 17.07.2020**  
**Theme - “Opportunities for CS in Capital Market”**  
**Guest Speaker – CA Vipul Khandelwal**  
**Chief Guest – CS Ashish Garg (President – The ICSI)**

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**Live Webinar**  
1 PCH

Bareilly Chapter of NIRC of ICSI Cordially Invites You for its 5<sup>th</sup> Webinar  
 on theme  
**Opportunities for CS in Capital Market**

Join us on Wednesday, July 17th, 2020  
 from 3:30 PM to 5 PM

For Registration Scan QR Code

**Special Guest**  
 CS Suresh Pandey  
 Chairman, NIRC

**Guest Faculty**  
 CA Vipul Khandelwal  
 Founder & CEO  
 Money Compound

**Chairman**  
 CS Mohd Waseem Khan  
 Bareilly Chapter

**Moderator**  
 CS Manoj Kumar Agarwal  
 Past Chairman  
 Bareilly Chapter

**Please note:**  
 As per the Guidelines for conducting webinars by Chapter, only 70 participants can be accommodated on first come first serve basis through registration forms. The Meeting ID and password will be shared 30 minutes before the commencement of meeting through email. Credit hours will be awarded only to those members who join the complete webinar with their Membership Number and having professional address in the districts under the jurisdiction of Bareilly Chapter i.e. Bareilly/Shahjahanpur/Rampur/Pilibhit/Budaun

For Registrations log on to:-  
<https://tinyurl.com/BareillyChapterWebinar17July>

**-With Best Regards-**

CS Anubuj Gupta  
Vice-Chairman

CS Priya Agarwal  
Secretary

CS Nidhi Agarwal  
Immediate Past Chairperson

CS Rishi Raj Rastogi  
Member

CS Mansi Agarwal  
Member

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**ICSI Motto**  
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 স্বভাবঃ কেবল সত্যঃ অসৎকে লুপ্ত করে দেয়।

**MISSION**  
 "To develop high calibre professionals facilitating good corporate governance"

A webinar on the theme – Opportunities for CS in Capital Market was organized on 17<sup>th</sup> July 2020. The program was graced by the presence of CS Ashish Garg (President - ICSI) who motivated the participants with his inspiring speech and told about the new initiatives being taken by the Institute.

CS Mohd Waseem Khan

(Chairman – Bareilly Chapter) paid gratitude to the President – ICSI and addressed the participants through his opening speech.

The Guest Speaker to the webinar was CA Vipul Khandelwal. The moderator to the webinar was CS Manoj Kumar Agarwal (Past Chairman – Bareilly Chapter).



**Date – 19.07.2020  
Samadhan Divas**

**SUNDAY,  
19TH JULY**

Students can approach  
for resolution of  
their queries



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**BAREILLY CHAPTER**



**SAMADHAN DIVAS**

Contact @  
8755755741  
or  
9458821397



As, part of Student Month on 19<sup>th</sup> July 2020 Samadhan Divas – Zero Grievance Day was organised. During the day the queries and issues of students

were taken and resolved over the phone by Mr. Amit Kumar (Chapter Incharge) and Mr. Sanjeev Kumar Sharma (Sr. Office Assistant).

**Date – 25.07.2020**  
**Online Session on “How to appear in Interview?”**  
**Guest Speaker – CS (Dr) Tasneem Shariff**



On 25<sup>th</sup> July 2020 an Online Session on “How to appear in Interview?” was organized for students during the July being the Student Month.

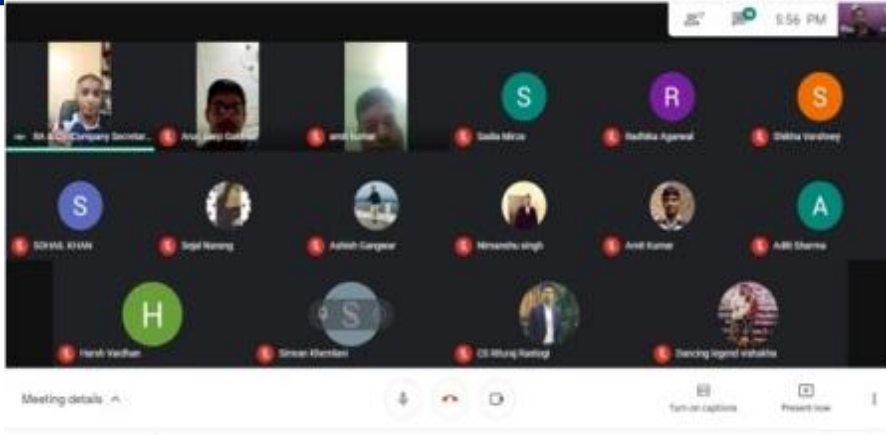
The Guest Speaker to the session was CS (Dr) Tasneem Shariff. She interacted with students and gave tips to them regarding interview skills and took the queries of students.

The session was organized in the guidance of CS Mohd Waseem

Khan (Chairman –Bareilly Chapter) and CS Priya Agarwal (Secretary-Bareilly Chapter).

The session got overwhelming response from students and was attended by more than 60 students. All the students participating in the session were awarded E-Certificate of Participation.

**Date – 26.07.2020**  
**Essay Writing Competition**  
**Chief Guest & Jury – CS Raghav Agarwal**



As part of the Student Month on 26<sup>th</sup> July 2020 Kargil Victory Day was celebrated.

An Essay Writing Competition was organized on the theme “Role of auditing in context of Armed Forces”. The students took keen interest in the competition and essays were submitted through emails with Bareilly Chapter.

The Chief Guest and Jury to the competition CS Raghav Agarwal declared Ms. Deepshikha Varshney,, Mr. Nimanshu Singh and Ms. Simran Khemlani as 1<sup>st</sup>,

2<sup>nd</sup> and 3<sup>rd</sup> Rank holders respectively.

The winners were felicitated with E-Certificates and all the participants were awarded Certificate of Participation.

CS Mohd Waseem Khan (Chairman – Bareilly Chapter) motivated the students through his inspiring speech.

# MEDIA COVERAGE

## अब सीएस फाउंडेशन की जगह होगा सीएस एक्जीक्यूटिव एंट्रेस टेस्ट

**बरेली।** कंपनी सचिव कोर्स में दाखिला के लिए सीएस फाउंडेशन की परीक्षा का जगह अब सीएस एक्जीक्यूटिव एंट्रेस टेस्ट लिया जाएगा। यह नई व्यवस्था तीन फरवरी से लागू की गई है। यह जानकारी भारतीय कंपनी सचिव संस्थान के बरेली चैप्टर पर बुधवार को सीएस एक्जीक्यूटिव के नए विद्यार्थियों के लिए आयोजित एक दिवसीय ओरिएंटेशन कार्यक्रम के दौरान दी गई। कार्यक्रम की मुख्य वक्ता सीएस तनुजा यादव ने विद्यार्थियों को कंपनी सचिव कोर्स के बाद कारपोरेट सेक्टर में कंपनी सचिवों के लिए मौजूद अवसरों के बारे में बताया। बताया कि सीएस एक्जीक्यूटिव एंट्रेस टेस्ट प्रत्येक वर्ष हर तीन माह में आयोजित की जाएगी। 2020-21 सत्र में यह परीक्षा नौ मई, 11 जुलाई, 8 नवंबर, एवं नौ जनवरी को होगी। सीएस एक्जीक्यूटिव एंट्रेस टेस्ट की रजिस्ट्रेशन फीस संस्थान ने एक हजार रुपये तय की है। यह नई व्यवस्था कंपनी सचिव प्रोफेशन में गुणवत्ता लाने के लिए की गई है। इस दौरान सीएस प्रिया अग्रवाल, बरेली चैप्टर के नवनियुक्त अध्यक्ष सीएस मो. बसीम खान, मौजूद थे। कार्यक्रम का समापन विद्यार्थियों को सीएस मो. बसीम खान द्वारा ओरिएंटेशन प्रोग्राम का प्रमाणपत्र देकर हुआ। व्यूरो

## सीएस एक्जीक्यूटिव एंट्रेस टेस्ट नौ मई से

जासं, बरेली : सीएस फाउंडेशन की जगह अब सीएस एक्जीक्यूटिव एंट्रेस टेस्ट ने ले ली है। हर साल इसमें प्रत्येक तीन महीने में यह टेस्ट होगा। इस बार टेस्ट के लिए आगामी 9 मई, 11 जुलाई, 8 नवंबर और 9 जनवरी को तारीख तय हैं। यह जानकारी बुधवार को भारतीय कंपनी सचिव संस्थान के बरेली चैप्टर के एक दिवसीय ओरिएंटेशन कार्यक्रम में मुख्य वक्ता सीएस तनुजा यादव ने दी। इसकी रजिस्ट्रेशन फीस एक हजार रुपये है। सीएस प्रिया अग्रवाल ने सीएस के नए सिलेबस और एग्जामिनेशन स्ट्रक्चर की जानकारी दी। अध्यक्ष सीएस मुहम्मद बसीम खान ने सफलता के गुर बताए।

## कंपनी सेक्रेटरी जून-2020 सत्र की परीक्षाएं 18 अगस्त से

**मेरठ।** भारतीय कंपनी सचिव संस्थान ने कोविड-19 के कारण सीएस फाउंडेशन, एक्जीक्यूटिव प्रोफेशनल प्रोग्राम और सदस्यता के बाद को योग्यता परीक्षाएं जून-2020 सत्र की परीक्षाएं स्थगित कर दी हैं। पहले ये परीक्षाएं छह जुलाई से 16 जुलाई के बीच होनी थीं।

## सीएस परीक्षाएं स्थगित अब अगस्त में होंगी

**बरेली।** इंस्टीट्यूट ऑफ कंपनी सेक्रेटरीज ऑफ इंडिया ने जुलाई में आयोजित होने वाली सीएस की परीक्षाएं स्थगित कर दी हैं। आईसीएसआई ने इस संबंध में अधिसूचना जारी की है। कहा कि जुलाई में होने वाली जून 2020 सत्र की सीएस फाउंडेशन प्रोग्राम, एक्जीक्यूटिव प्रोग्राम, प्रोफेशनल प्रोग्राम और पोस्ट मेंबरशिप सदस्यता परीक्षाएं स्थगित कर दी गई हैं। अब यह परीक्षाएं अगस्त में आयोजित की जाएंगी।

नए शेड्यूल के मुताबिक यह परीक्षाएं 18 से 28 अगस्त के बीच आयोजित होंगी। बात यह कि आईसीएसआई की ओर से आयोजित होने वाली यह परीक्षाएं पहले 6 जुलाई से 18 जुलाई के बीच होनी थीं। लेकिन आईसीएसआई ने देश में कोविड-19 की वजह से पैदा हुए हालात की वजह से यह फैसला लिया है। इस बात की जानकारी आईसीएसआई की आधिकारिक वेबसाइट पर दी गई है। इस संबंध में जारी अधिसूचना में बताया गया है कि उक्त परीक्षाओं को अब फिर से रीशेड्यूल किया गया है। ये परीक्षाएं अब 18 अगस्त से लेकर 28 अगस्त के बीच होंगी। व्यूरो

## सीएस की परीक्षा में कई छात्र-छात्राएं सफल

जासं, बरेली : भारतीय कंपनी सचिव संस्थान, नई दिल्ली ने मंगलवार को सीएस प्रोफेशनल और एक्जीक्यूटिव परीक्षा के नतीजे जारी कर दिए। इनमें बरेली के कई होनहार छात्र-छात्राओं ने भी बाजी मारी है। भारतीय कंपनी सचिव संस्थान बरेली चैप्टर के इंचार्ज अमित कुमार ने बताया कि बोते दिसंबर में यह परीक्षा आयोजित की गई थी। इसमें बरेली परीक्षा केंद्र से इशवी सिंघल, प्रियांशी गुप्ता, पुष्कर गर्ग और सिया कवात्रा समेत सीएस प्रोफेशनल नए-पुराने सिलेबस में 100 में से 24 छात्र-छात्राएं सफल हुए। इसी तरह सीएस एक्जीक्यूटिव परीक्षा पुराने-नए सिलेबस में 150 में से 18 पास हुए हैं। इसमें सात्विक अरोरा, हिमांशु पाल, कोमल अग्रवाल, आर्कांशा चतुर्वेदी एवं गीता अग्रवाल सहित कई अन्य छात्र भी शामिल हैं।

प्रोफेशनल प्रोग्राम इशवी सिंघल ने बताया कि योजना आठ से 10 घंटे की पढ़ाई की। इस दौरान अपना कॉन्सेप्ट बिलवर रखा। मन लगाकर पढ़ाई की। मुझे 300 में 170 अंक मिले हैं। अब आगे प्रैक्टिकल ट्रेनिंग करके सीएस की सदस्यता मिलेगी।

प्रोफेशनल ग्रुप-1 प्रियांशी गुप्ता ने कहा कि सीएस की पढ़ाई आसान नहीं है। मैंने योजना पढ़ाई पर फोकस किया। जितना पढ़ा, उतना कई बार रिवीजन किया। रटने की बजाए कंटेंट को समझा।

## सीएस प्रोफेशनल और सीएस एक्जीक्यूटिव में बरेली के स्टूडेंट्स ने गाड़े झंडे

**सीएस प्रोफेशनल में 24 तो सीएस एक्जीक्यूटिव में 18 छात्र-छात्राएं सफल**

**भार उजाला व्यूरो**

बरेली। इंस्टीट्यूट ऑफ कंपनी सेक्रेटरीज ऑफ इंडिया की ओर से प्रिया प्रोफेशनल और सीएस एक्जीक्यूटिव (नए पुराने सिलेबस) के दिसंबर 2019 का परीक्षा परिणाम मंगलवार को घोषित कर दिया गया। इसमें सीएस प्रोफेशनल की परीक्षा में बरेली के कुल 24 परीक्षार्थी सफल हुए, जबकि सीएस एक्जीक्यूटिव में 18 विद्यार्थियों ने सफलता प्राप्त की।

मंगलवार को आए रिजल्ट में सीएस एक्जीक्यूटिव पुराने सिलेबस में मांकूल में 13.54 प्रतिशत और दो में 16.56 प्रतिशत परीक्षार्थी सफल हुए। पुराने कोर्स के मांकूल एक में 7.68 और दो में 11.95 प्रतिशत छात्र उत्तीर्ण हुए। ओवरऑल सीएस प्रोफेशनल पुराने सिलेबस के मांकूल एक में 30.11 प्रतिशत, मांकूल दो में 23.74 प्रतिशत एवं मांकूल तीन में 34.26 प्रतिशत परीक्षार्थी सफल रहे। नए सिलेबस के मांकूल एक में 40.08 प्रतिशत, दो में 28.59 प्रतिशत और मांकूल तीन में 31.07 प्रतिशत परीक्षार्थी उत्तीर्ण हुए।

बरेली परीक्षा केंद्र से इशवी सिंघल, प्रियांशी गुप्ता, पुष्कर गर्ग एवं सिया कवात्रा समेत सीएस प्रोफेशनल (नए व पुराने सिलेबस) में विभिन्न मांकूल के कुल 24 परीक्षार्थी सफल हुए। वहीं सीएस एक्जीक्यूटिव में सात्विक अरोरा, हिमांशु पाल, कोमल अग्रवाल, आर्कांशा चतुर्वेदी एवं गीता अग्रवाल समेत 18 परीक्षार्थियों ने सफलता प्राप्त की। इस सफलता पर बरेली चैप्टर के अध्यक्ष मो. बसीम खान ने स्टूडेंट्स की शुभकामनाएं दीं। बताया कि सीएस एक्जीक्यूटिव व सीएस प्रोफेशनल की अगली परीक्षा एक जून 2020 से 10 जून 2020 तक आयोजित की जाएगी। इसके लिए परीक्षा फार्म जमा करने की आखिरी तिथि 26 मार्च 2020 रखी गई है।

**मेरे पिता कितने सिंगल ने शुरू से ही प्रेरित किया। मां शिक्षा सिंगल ने पूरा ध्यान रखा जिसके चलते आज मैं सीएस की सफल परीक्षा को पास कर सकी हूँ। अब मुझे - किशो निर्वाह कंपनी का कार्य में दैनिक कामकाज नियोजित करके बहू कंपनी में काम का खुद को प्रेरित शुरू कर सकूंगी।**

**इशवी सिंघल, छात्र, सीएस**

**मेरी सफलता में मेरे बड़े भाई अक्षित अरोरा जी खुद एक सीएस हैं, का बड़ा योगदान रहा है। पिता कलितन अरोरा किशो निर्वाह और माता मिनी अरोरा एक टीचर हैं। इनकी प्रेरणा से मैंने एक्जीक्यूटिव सिलेबस बरेली पर कर लिया है।**

**- सात्विक अरोरा, छात्र सीएस एक्जीक्यूटिव**

**मेरी सफलता में मेरे बड़े भाई अक्षित अरोरा जी खुद एक सीएस हैं, का बड़ा योगदान रहा है। पिता कलितन अरोरा किशो निर्वाह और माता मिनी अरोरा एक टीचर हैं। इनकी प्रेरणा से मैंने एक्जीक्यूटिव सिलेबस बरेली पर कर लिया है।**

**- सात्विक अरोरा, छात्र सीएस एक्जीक्यूटिव**

## सीएस वसीम खान बने बरेली चैप्टर के अध्यक्ष



**2 टुक संवाददाता**  
बरेली। भारतीय कंपनी सचिव संस्थान बरेली चैप्टर को नई कार्यकारिणी बन गइल हो गया। सीएस मोहम्मद वसीम खान को बरेली चैप्टर का अध्यक्ष मनोनीत किया गया है। सीएस अंजुन गुप्ता को उपाध्यक्ष, सीएस प्रिया अग्रवाल को सचिव व सीएस अंकित अग्रवाल को कोषाध्यक्ष चुना गया था। निवर्तमान अध्यक्ष सीएस निधि अग्रवाल ने

पदाधिकारियों को बधाई दी है। अध्यक्ष सीएस मोहम्मद वसीम खान ने बरेली चैप्टर व संस्थान को आगे बढ़ाने में मिलसुलू कर योगदान करने की अपील की। सभा में चैप्टर के ज्यूरिस्ट सदस्य सीएस मनोज कुमार अग्रवाल व सीएस अंकित अग्रवाल को स्मृति चिह्न देकर सम्मानित किया गया। कार्यक्रम में सीएस ऋतुराज रत्नोषी, सीएस मानसी अग्रवाल व सीएस शिक्ति टंडन भी मौजूद रही।

### एक नजर में

#### सीएस एसोसिएशन के नए पदाधिकारियों ने संभाले पद

बरेली : भारतीय कंपनी सचिव संस्थान के स्थानीय चैप्टर की नई कार्यकारिणी ने बुधवार को पहली सभा में पदभार ग्रहण कर लिया।  
मो. वसीम खान अध्यक्ष, अंजुन गुप्ता उपाध्यक्ष, प्रिया अग्रवाल सचिव व अंकित अग्रवाल कोषाध्यक्ष बने हैं।  
वरिष्ठ सदस्य मनोज कुमार अग्रवाल, अंकित अग्रवाल व भूतपूर्व अध्यक्ष साभार अग्रवाल को स्मृति चिह्न देकर सम्मानित किया गया। इस दौरान ऋतुराज, मानसी, शिक्ति टंडन आदि मौजूद रहे। (वि.)

## जैसमीन ने हासिल की 21वीं रैंक

शहर के 40 अभ्यर्थियों में से 28 ने सीएस फाउंडेशन की परीक्षा को उत्तीर्ण किया

जगहा संवाददाता, बरेली : कंपनी सेक्टर के फाउंडेशन कोर्स में जहर की जैसमीन सहगल ने जहर का नाम बेरान कर दिया। जैसमीन ने केन्द्र कठिन इस परीक्षा में अंतिम रैंकिंग 21वीं रैंक हासिल की है। शहर के 40 अभ्यर्थियों में से 28 ने इस परीक्षा में सफलता हासिल की है।

भारतीय कंपनी सचिव संस्थान ने जिनकार को आम फाउंडेशन प्रोग्राम का परिणाम जारी किया। इसमें जहर की जैसमीन के अलावा उमरा सोनिया त्रिवेदी, विधि अग्रवाल ने भी शानदार प्रदर्शन किया है। बरेली चैप्टर के अध्यक्ष सीएस मो. वसीम खान ने परीक्षा में सफल होने वाले छात्रों को बधाई दी है। छात्रों की सफलता पर

#### मीडू का हिस्सा नहीं बनना चाहती थी

ऑन रैंकिंग 21 वीं रैंक हासिल करने वाली जैसमीन सहगल कहा प्रेम नगर को रहने वाली है। पिता गुणोत्त सिंह का टासपोस्ट का बिजनेस और मां रेनु सहगल गृहिणी है। छोटा भाई गुरजन चौबीया पास में पढ़ता है। जैसमीन वस्तु जैसमीन सहगल \*जगहावा है कि उन्हें शुरू से ही वाटर्ड अकाउंट या कंपनी सेक्टर की बनना था। यूटिलिटी चार्टर्ड अकाउंट वरि संख्या काफी अधिक थी इसलिए वह इस भौंड का हिस्सा नहीं बनना चाहती थी। दूसरा ऑप्शन सलेक्ट किया और अब सीएस बनने की ओर है।



जैसमीन सहगल \*जगहावा है कि उन्हें शुरू से ही वाटर्ड अकाउंट या कंपनी सेक्टर की बनना था। यूटिलिटी चार्टर्ड अकाउंट वरि संख्या काफी अधिक थी इसलिए वह इस भौंड का हिस्सा नहीं बनना चाहती थी। दूसरा ऑप्शन सलेक्ट किया और अब सीएस बनने की ओर है।

#### बिजनेस डील के शौक ने खींचा



बड़ा कानार की रहने वाली सोनिया त्रिवेदी ने भी परीक्षा में जगहावा प्रदर्शन किया है। पिता विजय कुमार त्रिवेदी टॉवर कंपनी में टेरेटी मैनेजर और मा रिश्ता त्रिवेदी सोनिया त्रिवेदी \*सौरावा शिक्ति टंडन है। पर फी इन्फोर्सी केटी सोनिया बताती है कि उन्हें कया इन्वेज डील और बिजनेस डील में काफी रुचि है। वकाम से वह इसी क्षेत्र में कैरियर बनाने की चाहत रखती थी। इसलिए उन्होंने सीएस का विकल्प चुना।

बड़ा कानार की रहने वाली सोनिया त्रिवेदी ने भी परीक्षा में जगहावा प्रदर्शन किया है। पिता विजय कुमार त्रिवेदी टॉवर कंपनी में टेरेटी मैनेजर और मा रिश्ता त्रिवेदी सोनिया त्रिवेदी \*सौरावा शिक्ति टंडन है। पर फी इन्फोर्सी केटी सोनिया बताती है कि उन्हें कया इन्वेज डील और बिजनेस डील में काफी रुचि है। वकाम से वह इसी क्षेत्र में कैरियर बनाने की चाहत रखती थी। इसलिए उन्होंने सीएस का विकल्प चुना।

### अब सीएस फाउंडेशन की जगह होगा सीएस एक्जीक्यूटिव एंट्रेस टेस्ट



बरेली। कंपनी सचिव कोर्स में दाखिल के लिए सीएस फाउंडेशन की परीक्षा को जगह अब सीएस एक्जीक्यूटिव एंट्रेस टेस्ट लिख जाएगा। यह नई व्यवस्था तीन फरवरी से लागू की गई है। यह जानकारी भारतीय कंपनी सचिव संस्थान के बरेली चैप्टर पर आयोजित एक दिवसीय ऑरिएंटेशन कार्यक्रम के दौरान दी गई। कार्यक्रम की मुख्य वक्ता सीएस तनुज रायचंद ने विद्यार्थियों को कंपनी सचिव कोर्स के बाद कार्पोरेट सेक्टर में कंपनी सचिवों के लिए मौजूद अवसरों के बारे में बताया। बताया कि सीएस एक्जीक्यूटिव एंट्रेस टेस्ट प्रत्येक वर्ष हर तीन माह में आयोजित की जाएगी। 2020-21 सत्र में यह परीक्षा नौ मई, 11 जुलाई, 8 नवंबर, एवं नौ जनवरी को होगी। सीएस एक्जीक्यूटिव एंट्रेस टेस्ट को सिलेक्शन कोर्स संस्थान ने एक हजार रुपये तक की है। यह नई व्यवस्था कंपनी सचिव प्रोफेशन में गुणवत्ता लाने के लिए की गई है। इस दौरान सीएस प्रिया अग्रवाल, बरेली चैप्टर के निवर्तमान अध्यक्ष सीएस मो. वसीम खान, मौजूद थे। कार्यक्रम का संचालन विद्यार्थियों को सीएस मो. वसीम खान द्वारा ऑरिएंटेशन प्रोग्राम का प्रमाणपत्र देकर हुआ। स्पष्ट

## सीएस एक्जीक्यूटिव एंट्रेस टेस्ट नौ मई से

जास, वक्ली : सीएस फाउंडेशन की जगह अब सीएस एक्जीक्यूटिव एंट्रेस टेस्ट ले ली है। हर साल इसमें प्रत्येक तीन महीने में यह टेस्ट होगा। इस बार टेस्ट के लिए आगामी 9 मई, 11 जुलाई, 8 नवंबर और 9 जनवरी की तारीख तय है। यह जानकारी बुधवार को भारतीय कंपनी सचिव संस्थान

के बरेली चैप्टर के एक दिवसीय ऑरिएंटेशन कार्यक्रम में मुख्य वक्ता सीएस तनुजा रायचंद ने दी। इसकी सिलेक्शन फीस एक हजार रुपये है। सीएस प्रिया अग्रवाल ने सीएस के नए सिलेबस और नए ट्रेनिंग स्ट्रक्चर की जानकारी दी। अध्यक्ष सीएस मोहम्मद वसीम खान ने सफलता के गुर बताए।

एडवा. 20 हड कास्टबल, 97 म 294 मादरा म जलधामपक  
एडवो की महाशिवरात्रि पर आरक्षी, 58 मुख्य आरक्षी और बरेली में 177 रिजव सदियों में किया जाएगा।

## सीएस एक्जीक्यूटिव एंट्रेस टेस्ट अब नौ मई को

#### 2 टुक नेटवर्क

बरेली। कंपनी सचिव कोर्स में दाखिल लेने के लिए सीएस एक्जीक्यूटिव एंट्रेस टेस्ट तीन फरवरी को हुआ। उसमें सफल छात्रों का अब भारतीय कंपनी सचिव संस्थान के बरेली चैप्टर पर एक दिवसीय ऑरिएंटेशन कार्यक्रम आयोजित किया गया।  
बता दें कि सीएस एक्जीक्यूटिव एंट्रेस टेस्ट हर साल हर तीन माह में होता है। इसकी परीक्षा अब नौ मई, 11 जुलाई, 8 नवंबर व अगले साल नौ जनवरी को होगी। सीएस एक्जीक्यूटिव एंट्रेस टेस्ट की सिलेक्शन फीस एक हजार रुपये है। सीएस एक्जीक्यूटिव एंट्रेस टेस्ट से कंपनी सचिव प्रोफेशन में गुणवत्ता आएगी। मुख्य वक्ता सीएस तनुज



रायचंद ने विद्यार्थियों को कार्पोरेट सेक्टर में कंपनी सचिवों के लिए मौजूद अवसरों की जानकारी दी। कार्यक्रम में बरेली चैप्टर के निवर्तमान अध्यक्ष सीएस मोहम्मद वसीम खान ने सफलता प्राप्त करने के लिए धैर्य रखने एवं कठोर मेहनत करने के लिए प्रेरित किया।

## आईसीएसआई ने पीएम राहत कोष में दिए सवा पांच करोड़

बरेली। इंस्टीट्यूट ऑफ कंपनी सेक्रेटरीज ऑफ इंडिया (आईसीएसआई) ने कोरोना संक्रमण के बीच प्रधानमंत्री राहत कोष में 5.25 करोड़ की सहायता राशि जमा की है। इसमें पांच करोड़ संस्थान ने अपने फंड से और 25 लाख अपने कर्मचारियों एवं कंपनी सचिव सदस्यों से जुटाए हैं। आईसीएसआई के बरेली चैप्टर के अध्यक्ष मोहम्मद वसीम खां ने बताया कि संस्थान के अध्यक्ष आशीष गर्ग ने वर्तमान स्थिति की संवेदनशीलता को देखते हुए यह कदम उठाया है। संस्थान अपने ऑनलाइन सपोर्ट सिस्टम व सोशल मीडिया हैंडल द्वारा लगातार अपने सदस्यों एवं छात्रों से समन्वय एवं सहयोग बनाए हुए है। कहा कि संस्थान विश्वास करता है कि देश जल्द ही इस संकट से बाहर आ जाएगा। साथ ही एक मजबूत राष्ट्र बनने की राह पर आगे बढ़ेगा। **संवाद**

### फेमा में बढ़ती है कंपनी सचिव की जिम्मेदारी

बरेली। भारतीय कंपनी सचिव संस्थान ने गुरुवार को वेबिनार का आयोजन किया। मुख्य वक्ता सीएस मनोज कुमार पुर्वे ने विदेशी मुद्रा प्रबंधन अधिनियम फेमा के अन्तर्गत कंपनी सचिव की भूमिका के बारे में बताया। मुख्य अतिथि उत्तर भारतीय क्षेत्रीय परिषद के अध्यक्ष सीएस सुरेश पांडेय ने कोरोना काल में जरूरतमंद लोगों को सहयोग करने को कहा। अध्यक्ष सीएस मो वसीम खान, सीएस अंकित अग्रवाल, सीएस अंबुज गुप्ता, प्रिया अग्रवाल, निधि अग्रवाल, मानसी अग्रवाल, ऋतुराज रस्तोगी भी शामिल हुए।



मा को घर लेकर पहुंचा तो बखेड़ा



## FAQs for December 2020 Session of Examination

1.	Will December 2020 be the last attempt for Executive & Professional [Old Course] Students?	Yes, December 2020 Session of Examination is the last attempt for Executive & Professional Old Course
2.	When Students can change the Examination Centre, Module, Medium	<p>For Changes :</p> <p>June 2020 Enrolled Students</p> <ul style="list-style-type: none"> <li>• 26th July to 20th November 2020</li> <li>December 2020 Enrolled Students</li> <li>• 10th October to 20th November</li> </ul>
3.	What are the steps to change the Examination Centre, Module, and Medium?	<ul style="list-style-type: none"> <li>• For June 2020 Enrolled Students</li> </ul> <p>STEPS: SMASH &gt; MODULE&gt;ENROLMENT&gt; APPLY FOR EXAMINATION ENROLMENT SERVICES FOR JUNE,2020</p> <ul style="list-style-type: none"> <li>• For December 2020 Enrolled Students</li> </ul> <p>login in Smash account Module---&gt;Enrollment---&gt; Exam Enrollment request----&gt;select check box--&gt;click on complete enrollment request--&gt;proceed.</p>
4.	What are the Fee of Change of Centre, Module and Medium?	<ul style="list-style-type: none"> <li>• For June 2020 Enrolled Students</li> </ul> <p>No Fee For the students who already enrolled for June 2020</p> <p>STEPS: SMASH &gt; MODULE&gt;ENROLMENT&gt; APPLY FOR EXAMINATION ENROLMENT SERVICES FOR JUNE,2020</p> <ul style="list-style-type: none"> <li>• For December 2020 Enrolled Students</li> </ul> <p>Rs.250/- for the students who enrolled for December 2020 Session of Examination</p>
5.	<p>I have submitted the enrolment application for June,2020 session.</p> <p>If I submit the request for change of centre to Dubai what is the fee for change of Centre?</p>	<ul style="list-style-type: none"> <li>• No Fee For the students who already enrolled for June 2020</li> </ul> <p>STEPS: SMASH &gt; MODULE&gt;ENROLMENT&gt; APPLY FOR EXAMINATION ENROLMENT SERVICES FOR JUNE, 2020</p>





6.	What benefits will carry forwards for June 2020 Enrolled Students ?	Carryover all benefits available to June 2020 Enrolled Students including payment of Fee and Subject Wise Exemptions for December 2020 Exam Session.
7.	Can a student change his Examination Centre after changes window gets closed?	No, change request will be entertained after the Last date of Change Request i.e, 20th November 2020.
8.	Whether June 2020 Students can add their Modules in December 2020 Examination?	<p>Yes, only Addition of Module Allowed during 26th July 2020 to 9th October 2020 with the requisite Fee during 26th July to 25th September 2020(without late fee) &amp; 26th September to 9th October 2020(With Late Fee)</p> <p>Student can submit addition of module request only through online services available at Institute's website <a href="http://www.icsi.edu">www.icsi.edu</a></p> <p>Click Login</p> <p><a href="https://smash.icsi.in/Scripts/login.aspx">https://smash.icsi.in/Scripts/login.aspx</a></p> <p>after that Login (through Registration No.) &amp; Password -----click Module --- Enrolment --- ---Examination Enrolment Request ---</p>
9.	<p>There are some Foundation Students who have enrolled for June 2020 Session of Examination, but it was their last attempt as the three years period of their registration is complete. As such they were not eligible for December 2020.</p> <p>Now since June 2020 session has been merged with Dec 2020 exam session, Are they allowed to appear in December 2020 CS Examination ?</p>	Yes, they are allowed to appear in December 2020 Session of Examination.

10.	<p>There are some students whose registration has expired but they were eligible to appear in June 2020 Session of Examination.</p> <p>Since now June 2020 exam session is merged with Dec 2020 exam session, Are they allowed to appear in December 2020 without seeking Denovo?</p>	<p>Yes, they are allowed to appear in December 2020 Session of Examination without seeking Denovo.</p>
11.	<p>I have enrolled for Old Syllabus (2012) in June 2020 but now I want to appear under New Syllabus (2017). Can I Switchover to New Syllabus now?</p>	<p>Yes, the student can switchover to New Syllabus (2017) for December 2020 Session of Examination.</p> <p>Switchover Process :</p> <p><a href="https://www.icsi.edu/media/webmodules/User%20Manual%20forSwitchOver.pdf">https://www.icsi.edu/media/webmodules/User%20Manual%20forSwitchOver.pdf</a></p>
12.	<p>By Mistake, I Switchover to New Syllabus can I Revert my syllabus and appear in Old Syllabus only.</p>	<p>No, Revert Switchover is not permissible.</p>
13.	<p>I have enrolled for both module during June,2020 session. Due to some reason not able to appear for the same. Can I delete one module December, 2020 session?</p>	<p>No, Deletion of Module Not Allowed.</p>
14.	<p>I have enrolled for June 2020. But, now my registration No. has expired.</p> <p>Am I eligible for appearing in December 2020</p>	<p>Yes, June 2020 Enrolled Students are allowed to appear in December 2020.</p>
15.	<p>I have enrolled for June 2020 and now I want to change the elective subject for appearing Dec 2020 exam session.</p> <p>Am I allowed to do so ?</p>	<p>Yes, the June 2020 Enrolled students can change the Elective Subject</p> <p>Process to Change Optional/elective Subject Login with user ID and password <a href="https://smash.icsi.in/Scripts/login.aspx">https://smash.icsi.in/Scripts/login.aspx</a></p> <p>Click on Module---&gt;Student Service---&gt;Change Optional Subject---&gt; Select new optional subject---&gt;Click on Save</p>

16.	<p>I have enrolled for June 2020 with single module. Now I want to appear in both the module.</p> <p>Can I do so?</p>	<p>Yes, Student can appear in Both Module Please refer steps mentioned at S.No.8</p>
17.	<p>I have already paid the change request fee. Can I get refund of Change Request fee, which I have already paid?</p>	<p>No, There is no provision to refund of Fee.</p>
<p>As per the guidelines, for enrollment to December, 2020 Session of CS Examinations, the students are required to comply with the following requirements :</p>		
18.	<p>One Day Orientation Programme (applicable for students of Foundation and Executive Programme registered on or after 1st June, 2019)</p>	<p>For All the Students(June &amp; December 2020 Enrolled)</p>
19.	<p>Pre-Examination Test (applicable for students of Executive and Professional Programme under 2017 New Syllabus) Pre-Examination Test FAQ available at the following URL : <a href="https://www.icsi.edu/media/web-modules/e-learning_Pre-Exam.pdf">https://www.icsi.edu/media/web-modules/e-learning_Pre-Exam.pdf</a></p>	<ul style="list-style-type: none"> <li>• In view of the difficulties faced by the students due to Corona Virus outbreak, it was decided to temporarily relax the conditions pertaining to Pre-Examination Test and One Day Orientation Programme and the students were allowed to comply with the said requirement (both conditions) upto 20th November, 2020.</li> <li>• In case after enrolling for December 2020 session of Examinations, such students are not able to comply with the requirements of Pre-Examination Test and One Day Orientation Programme upto 20th November 2020, their examination requests shall be rejected and 50% the Examination Fee remitted by them shall be refunded.</li> </ul>
20.	<p>If June 2020 Enrolled Student not appeared in December 2020 CS Examination. Can the student can take benefits for the next session e.g., June 2021.</p>	<p>No, All the provisions have been made as a special case to facilitate students due to prevailing situation of COVID -19 Pandemic and the same should not be taken as precedent in Future.</p>



21.	If I need any other clarification regarding enrolment. Where should I contact?	Please submit your query at the e-mail id <a href="mailto:enroll@icsi.edu">enroll@icsi.edu</a> or <a href="http://support.icsi.edu">http://support.icsi.edu</a>  You may also call our call centre 0120-4522000.
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Though, Institute has tried to answer all the queries / observations being raised by the enrolled candidates pertaining to June,2020 session, till time however, if any query still remains unanswered, the candidate can email at [enroll@icsi.edu](mailto:enroll@icsi.edu) or submit the query at

<http://support.icsi.edu>

The Candidates are advised to note the above and stay in touch with the website of the Institute, [www.icsi.edu](http://www.icsi.edu)



THE INSTITUTE OF  
Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

*Vision*

"To be a global leader in promoting good corporate governance"

*Motto*

सत्यं वद। धर्मं चर। इदमेतं फलं त्वत्कर्म। क्लेशोऽप्यु फलं क्वचि।

*Mission*

"To develop high calibre professionals facilitating good corporate governance"

# ICSI BLOOD Bank Portal



**Dedicated to  
the Service  
of the Nation**

The ICSI Blood Bank Portal has a huge database of blood donors with information on Blood Groups with their location

To find a donor near you or  
to register as a donor visit  
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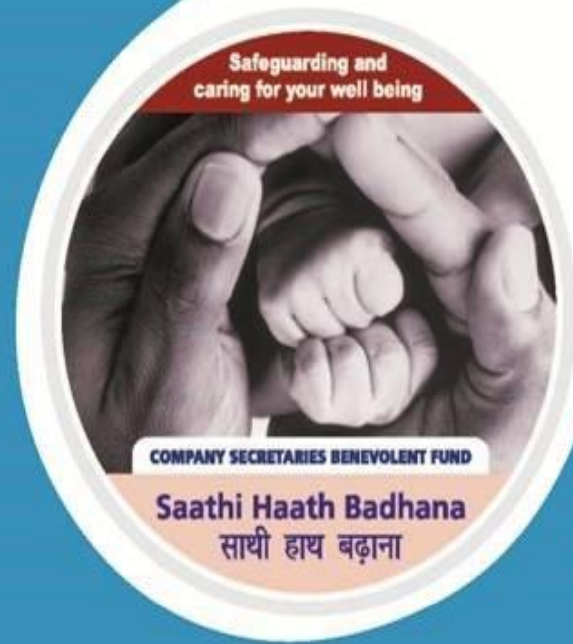
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**भारतीय कम्पनी सचिव संस्थान**

IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

**CSBF**

**COMPANY SECRETARIES  
BENEVOLENT FUND**



## What exactly is CSBF?

The Company Secretaries Benevolent Fund (CSBF) is a Society registered under the Societies Registration Act, 1860 and is recognized under Section 12A of the Income Tax Act, 1961.

The CSBF was established in the year 1976 by the ICSI, for creating a security umbrella for the Company Secretaries and/or their dependent family members in distress.

The amount of ₹ 7,50,000 (in the case of death of a member under the age of 60 years) has been increased to ₹ 10,00,000

The subscription amount is being increased from ₹ 10,000 to ₹ 12,500 soon

### Is it the right time to enrol in CSBF?

CSBF is the protection you and your family need to survive the many ups and downs in life, be it a serious illness or a road accident which derails your plans for the future.

### Is it a requirement?

Yes, as your dependents need the protection. Your dependents be it your parents, your spouse, or your children will have to bear the brunt of paying off your home/education personal loans and even for managing day-to-day expenses without your contribution.

If you do not want to leave behind such a situation in your absence, enrol in CSBF today.

## Advantages of enrolling into CSBF

- To ensure that your immediate family has some financial support in the event of your unfortunate demise
- To finance your children's education and other needs
- To ensure that you have extra resource during serious illness or accident
- Subscription/Contribution to CSBF qualifies for deduction under Section 80G of the Income Tax Act, 1961

Become a proud Member of CSBF by making a one-time online subscription of ₹ 10,000/- (to be changed soon) through Institute's web portal ([www.icsi.edu](http://www.icsi.edu)) along with Form 'A' available at link <https://www.icsi.edu/csbf/home> duly filled and signed.

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