



Ghaziabad  
Chapter

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)



FEBRUARY  
2023

## ICSI-NIRC Ghaziabad Chapter E-Newsletter

### Ghaziabad Chapter Of NIRC of ICSI

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### From the Desk of the Chairperson, Ghaziabad Chapter of NIRC of ICSI

**“We are like islands in the sea, separate on the surface but connected in the deep.”**

— William James

#### **Dear Professional Colleagues**

Let's visualise the in-depth thought of Mr. William James.

It is a great pleasure and privilege for me to re-initiate the e-News Letter of the Ghaziabad Chapter of NIRC- ICSI.

With versatile skills and vibrant energy, the new Team of Ghaziabad Managing Committee has taken up its charge on 19<sup>th</sup> January 2023. I am delighted to take responsibility as Chairperson of the Chapter which has been entrusted to me with a unanimous vote and support by my colleagues at the Managing Committee.

The Ghaziabad Chapter is a powerhouse where we require to manage input supplies to target boost in CS Profession. Ghaziabad is having 150 approx. Education Institutions are the source of Students. We are focusing on these prime Institutions to collaborate with the Chapter to create visibility



for the Profession and a program has been initiated with the theme:

**“करो CS बनो CS”**

We have to gather ourselves for the cause of the profession. At Ghaziabad, there are plenty of Members residing here having expert knowledge on a different subjects.

***“All knowledge is connected to all other knowledge. The fun is in making connections.”***

- Arthur C. Uferdeide

Inspired by this wonderful thought, we at Ghaziabad Chapter is taking an initiative to connect all those professional colleagues with the Chapter and invite them in programs as well as take the benefits of their expertise and experience.

With this we have started promoting a scheme with the name & theme:

**“ Connect Ghaziabad ”**

The vision of Team Ghaziabad is to take a forward move to create an aura of its presence. It is a commitment to ourselves to take the Chapter at New Level. Ghaziabad Chapter is ready to work beyond its boundaries and in association with other stakeholders may make the dream of success a reality.

In addition to the above, the key vision in the Chapter are:

1. Non-Stop Student Programs such as CSEET, ODOP, EDP, PDP and other practical training programs and to conduct MSOPs;
2. Students e-Discussions in groups in the presence of Senior Members in the profession;
3. Panel Discussion on the topics having professional concerns with practice and procedure glitch;
4. To ensure active Study Circle Groups with regular interval for updating members with concurrent development;
5. Conduct workshop and Seminars on vibrant and emerging issues of professional concern;
6. Organizing Programs in association with Chamber of Commerce & Industry and thereby providing insight on the Role of Company Secretary for an organization;
7. Conduct cultural program;
8. To organize Training and Placement drive for the Students and Members;
9. To do arrangements/tie-ups for education, hospitality and healthcare services etc. at 10-20% discount for members and students.

The Ghaziabad Chapter has celebrated Republic Day with the Chief Guest Mr. Bhavtosh Shankjdhar, Chief Medical Officer, Ghaziabad and gracious presence of founder member Mr. S.K. Agarwal and other members and students followed with Saraswati Puja and Cultural programs. The event was a great pride.

We had conducted full-day seminar on Union Budget' 2023 “Impact & Opportunities”. It was a grand success at Chapter Level with more than 130 participants. We honored to welcome our Chairman NIRC Mr. Devender Suhag as Chief Guest. The Guest of Honour was CS Naina Jindal, Judicial Magistrate. With the expert knowledge, Dr. Ravi Gupta, a prominent speaker and authored several books, has given his analytical insight on Direct Tax Proposals. CA Praveen Sharma and CA BineetSundriyal has presented their expert though on GST.It was a motivation for us to scale up the next event.

The Chapter has taken the initiative to start the Study Circle Meeting at Vaishali and the first such meeting is planned in last week of February 2023. It is also planning to start one more Study Circle group at RDC, Ghaziabad.

The Chapter is also planning for Women’s Day & Holi Celebration in first week of March 2023.

On behalf of the Chapter, I would like to welcome the feedback, suggestion, advice and critics from the members and students participating in the activities of the Ghaziabad Chapter. It will be our pleasure to understand how we can improve ourselves as per others expectations.

With this, I wish a HAPPY HOLI& Women’s Day to all of you. May the festival of colours bring your life full of colours, love and success.

Happy Reading,  
Yours sincerely,

**CS Archana Bansal, Chairperson  
Ghaziabad Chapter of NIRC of ICSI**

श्रवण कुमार अग्रवाल

*S.K. Aggrawal*  
M.A., LL.B., M.B.A., F.C.S.

प्रिय मित्रों,

1. ICSI के 55वें वर्ष में आपका स्वागत है। ICSI का 04.10.1968 को S.25 (Companies Act 1956) के अंतर्गत incorporation हुआ था। और 01.01.1981 को Statutory Body बना।

2. एक और महत्वपूर्ण घटना है। अभी वर्ष 2023-2027 के लिए सेंट्रल कॉउंसिल, रीजनल कॉउंसिल और चैप्टर कमेटी के चुनाव संपन्न हुए हैं। यह सारे नए पदाधिकारी आने वाले 4 सालों में ICSI को नई पहचान दिलाएंगे।

3. तो, अब व्यक्तिगत रूप से हम सभी कंपनी सचिव के लिए कार्यक्षेत्र क्या है? आपको स्मरण दिलाता हूँ कि 04.10.2017 को ICSI स्वर्ण जयंती वर्ष आरंभ करते हुए विज्ञान भवन दिल्ली में माननीय प्रधानमंत्री श्री नरेंद्र मोदी जी ने कुछ नए आयाम CS प्रोफेशनल के लिए दिए थे। उन्होंने 27 स्लाइड के माध्यम से अपने विचार रखे थे। उनमें से एक था कि देश को 2,00,000 GST स्पेशलिस्ट सीएस चाहिए। यह सीएस प्रोफेशनल के लिए एक महत्वपूर्ण आवाहन है।

4. हमारे सीएस योग्यता के बहुत से सदस्य (मैं नाम नहीं लूंगा, वह मेरे व्यक्तिगत मित्र हैं) जो सफलता के अकल्पनीय स्तर पर पहुंचे हैं, केवल अपनी मेहनत और बुद्धिमता के बल पर उन्होंने यह स्तर प्राप्त किया है।

5. तो व्यापक स्तर पर तो आप अपने प्रोफेशन को समृद्ध बनाने के लिए कार्य करेंगे ही, किंतु अंग्रेजी में कहावत है "FIRST PERSON SINGULAR" अर्थात् व्यक्तिगत विकास के लिए आप क्या योजना बना रहे हो। योजना बनानी पड़ेगी, कल्पना करनी पड़ेगी, और जो स्वपन, अपने लिए देखना चाहोगे, उसके लिए योग्यता और श्रम करना होगा; और यह निरंतर है, सतत है, निरर्था है, अनंत है।

6. एक लक्ष्य रखो। मैं एक उदाहरण देकर बात समाप्त करता हूँ। यह उदाहरण एक CS का है, जो नौकरी करता था। नौकरी से उठकर उन्होंने Pharmaceutical Drugs बनाने का काम शुरू किया। ना तो उनका दवाइयों से कोई संबंध था और ना उनके बेटों का। और आज भारत वर्ष के कुल उत्पादन का 12% बनाते हैं। अकेले दिल्ली में 700 आदमी उनके यहाँ काम करते हैं। एक नौकरी करने वाला CS, अकेले अपने दम पर हज़ारों लोगो को नौकरी देता है, GST कितना देता होगा, मैं केवल कल्पना कर सकता हूँ। वैसे परिचय के लिए इतना बता दूँ कि Shri D.C. Jain साहब ICSI के President भी रहे हैं।

7. CS की शिक्षा आपको एक नया आयाम देता है, पर यह कहीं नहीं कहता कि सी एस के मायने Companies Act 1913, 1956 और 2013 है। यह तो Milestone है, विस्तार तो आपको करना है।

8. इस लेख को बंद करते करते माननीय हरिवंश राय बच्चन जी की एक पंक्ति याद आ गई:

"" राह पकड़ तू चला चला जा, पा जाएगा मधुशाला।

नमस्कार! नववर्ष की शुभकामनाएं और परम पिता परमेश्वर से निवेदन है कि वर्ष 2023 में आप उन्नति करें और अपने जीवन में नए कीर्तिमान स्थापित करें।

श्रवण कुमार अग्रवाल

(श्रवण कुमार अग्रवाल)

## GHAZIABAD CHAPTER MANAGEMENT COMMITTEE - 2023



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GHAZIABAD CHAPTER CELEBRATE 74TH REPUBLIC DAY ON  
26TH JANUARY 2023



74th Republic  
day celebration

At Ghaziabad  
chapter ICSI

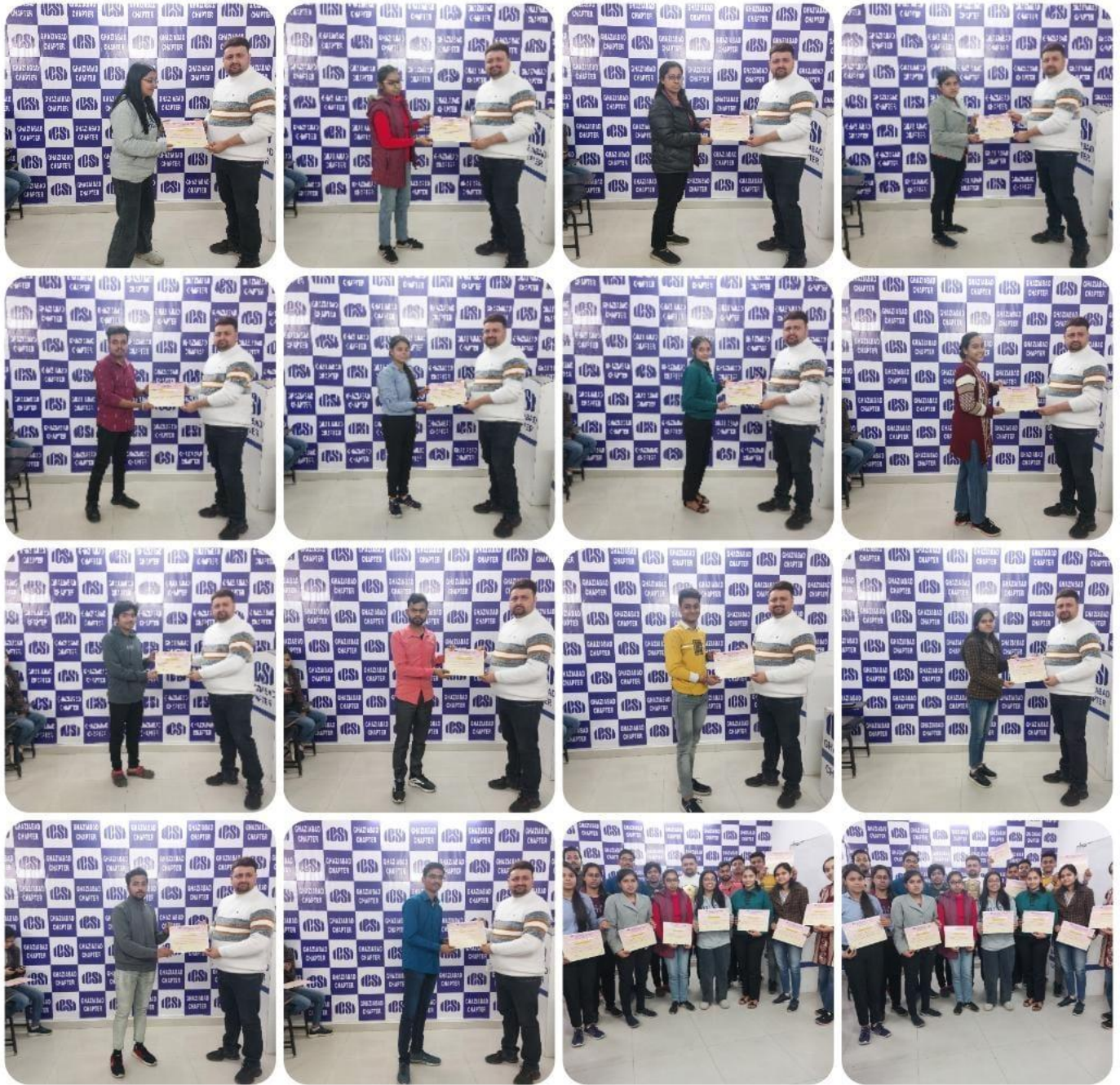
# Seminar organized by Ghaziabad Chapter of NIRC of ICSI on "Budget-2023" on February 04, 2023



One Day Orientation Programmes for CS Executive Students organized by Ghaziabad Chapter of NIRC of ICSI on 17<sup>th</sup> February 2023



# Half Day programmes organized by Ghaziabad Chapter of NIRC of ICSI





Booster series on “Practical & Technical aspects of V3 portal & Trademark “ organized by Ghaziabad Chapter of NIRC of ICSI on 16<sup>th</sup> & 17<sup>th</sup> day of February 2023



Study Circle Meeting on “FEMA, Overview, opportunities and compounding “ organized by Ghaziabad Chapter of NIRC of ICSI on 25.02.2023





## Challenges of a Start-Up

### Preface:

Currently, there are 75,000 start-ups in the country, which coincides with the 75th year of independence. As India celebrates Azadi ka Amrit Mahotsav, the Indian start-up ecosystem continues to be fuelled by innovation, enthusiasm, and entrepreneurial spirit. It is also interesting to note that, while the initial ten thousand start-ups were recognized in 808 days, the latest ten thousand were achieved in only 156 days. With more than 80 Start-ups getting recognized per day-highest rate in the world, the future of the start-up culture is very promising and encouraging.

Various Government Schemes have evolved over a period of time for the promotion of start-ups, which is very promising not just for entrepreneurs but also for job seekers too. Further with the availability of cheap data connectivity, start-ups will have an easier time to tap into markets, territories and even traditional businesses.

### Challenges faced by Start-ups in India

#### 1. Hiring Suitable Candidates for Start-ups

It is one of the biggest challenges faced by all the start-ups in this digital age. Selecting a suitable candidate that fits a job well enough is a particularly tricky task, which requires a lot of your time and attention. Teamwork is a key factor in initiating a start-up. So right mix of the candidates is required for the success of a Start-up

#### 2. Intense Competition

In the Digital World, there is always a lot of competition. The best of the best survives in the start-up business in such tough competition.

In order to thrive in this competitive, the start-up needs to play its best cards at the right time and play aggressively in order to survive in this business

#### 3. Funding:

Finding funds is stressful. Whether you're starting a business or trying to find investors to push your start-up forward.

A number of finance options ranging from family members, friends, loans, grants, angel funding, venture capitalists, crowdfunding etc. are available. The requirement starts increasing as the business progresses. Scaling of business requires timely infusion of capital. Proper cash management is critical for the success of start-ups. Angel investment and seed investment is easier to find, as the amounts are smaller, it has gotten much tougher to go for later stage rounds, as companies burn too fast and do not look at unit economics.

#### 4. Branding and Growth Strategy

Branding and growth strategy are two other major components of a successful business. Only a leader with a clear vision can survive in this modern competitive world. Hence it is a mandatory condition that every young entrepreneur must focus on it, as it plays an important role in business.

#### 5. Lack of Risk Appetite

Experiments can provide answers to many problems, which are a must in the start-up business. Without risk there are no rewards. Many business owners have taken a substantial amount of risk to get their businesses to where they are now. Taking risks, however, does not mean going into business blindly and then expecting great results.

#### 6. Peer Pressure

Yes, there will be social pressure when starting a business, the things that inhibit people are: -  
No support: Honestly, not many people would support a start-up, you won't be able to discuss ideas with much, won't get suggestions from much either. Mockery: You would be mocked by people, and it really hurts and it's depressing too. You are trying to build something and people are trying to mock the shit out of you.

**7. Cyber Security.**

Because cyber attacks can result in financial, informational, and company overall viability losses, cyber security is crucial for a start-up with an online business. When it comes to e-commerce, you must safeguard your data as well as your customers' data. A breach in your cyber security systems may result in the loss of your customers' data which could significantly affect the trust and reputation you've worked so hard to build.

It is essential to have a cyber security policy in place. A cyber security policy defines ground rules for everyone in your firm to follow, clearly declaring that important activities must not fall through the cracks. Second, if you're in the market for a new online platform, investigate the various security features and possibilities. Such characteristics include multi-factor authentication, client data encryption, real-time threat warnings, and compliance features.

**8. Winning the Trust of Customers.**

Even some of the most notable businesses in the e-commerce sector are having difficulty in retaining their customer base. Customer-centric e-commerce problems can be ascribed to a variety of issues, including changing consumer expectations, similar options, and a failure to produce a pleasant buying experience, and occasionally offers and discounts on other platforms, at times, are more substantial.

Customer loyalty is an important factor in a company's success, and even a tiny blunder by the merchant can completely derail the brand's reputation.

**9. Management:**

As the business starts to take shape, it requires every bit of awareness to sustain the flow. Indeed, even from the beginning, an unmistakable outline ought to be as a top priority to maintain a strategic distance from any irregularity in the inflow which can enhance itself medium-term to make things wild.

**10. Revenue Generation: -**

Several start-ups fail due to poor revenue generation as the business grows. As the operations increase, expenses grow with reduced revenues forcing start-ups to concentrate on the funding aspect, thus, diluting the focus on the fundamentals of business. Hence, revenue generation is critical, warranting efficient management of burn rate which in common parlance is the rate at which start-ups spend money in the initial stages. The challenge is not to generate enough capital but also to expand and sustain the growth.

**11. Supporting Infrastructure: -**

There are a number of support mechanisms that play a significant role in the lifecycle of start-ups which include incubators, science and technology parks, business development centres etc. Lack of access to such support mechanisms increases the risk of failure.

**12. Government Policies: -**

If entrepreneurs are the planets in the solar system, then the government is the sun, the single largest facilitator. The government policies are slowly and steadily increasing, although, it must be noted that India still maintains a dismal ease of doing business ranking as per the World Bank report. Due to a maze of laws and regulations, it takes more of effort for an entrepreneur to start a business in India than most of the other places in the world, and after he /she succeeds in setting up a business, it takes even greater effort to comply with sector, department, state and central laws.

**13. Lack of Knowledge Regarding Market Demand:**

In India, every state has a unique taste, culture, food habit, language and outfit. So, what is selling in Maharashtra like hot cakes might remain untouched in Tamil Nādu. A thorough knowledge of region-wise need and a practical market survey is of utmost importance before venturing into the perilous sea of start-ups. Location thus plays a key factor in the success.

**Conclusions:**

The current economic scenario in India is on expansion mode. The Indian government is increasingly showing greater enthusiasm to increase the GDP rate of growth from grass root levels with introduction of liberal policies and initiatives for entrepreneurs like “Make in India”, “Startup India”, MUDRA etc. “Make in India” is great opportunity for the Indian start-ups. The start-up area has lot of challenges ranging from finance to human resources and from launch to sustaining the growth with tenacity. Being a country with large population, the plethora of opportunities available are many for start-ups offering products and services ranging from food, retail and hygiene to solar and IT applications for day-to-day problems which could be delivered at affordable prices. It is not out of place to mention that some of these start-ups would become unicorns and may become world renowned businesses by expanding into other developing and underdeveloped countries. In India, the opportunities for the start-ups are immense, but so are the challenges. It will take combined efforts from the government and the start-ups to overcome these challenges. aided by start-ups India scheme.

**References: -**

10 Biggest Challenges Faced By Start-ups in India: By Rinie Wilson  
Major Problems Faced by Start-ups in India: By Kajal Somani



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**Editorial817**



**FEBRUARY 2023**

## **THE BENEFITS OF REGISTRATION UNDER STARTUP WITH DPIIT**

### **SHORT SUMMARY:**

In Article Series no 813, we have already discussed in detailed about the Start up. In this editorial author shall discuss the basis benefits of registration with DPIIT as Startup. Under startup in India concept government is giving lot of benefits to starups.

### **A. SELF CERTIFICATION**

Regulatory formalities requiring compliance with various labour and environment laws are time consuming and difficult in nature. Often, new and small firms are unaware of nuances of the issues and can be subjected to intrusive action by regulatory agencies. In order to make compliance for Startups friendly and flexible, simplifications are required in the regulatory regime.

1. Startups shall be allowed to be self-certify compliance for 6 Labour Laws and 3 Environmental Laws through a simple online procedure.

#### **Labour Law:**

- The Building and Other Constructions Workers' (Regulation of Employment & Conditions of Service) Act, 1996
- The Inter-State Migrant Workmen (Regulation of Employment & Conditions of Service) Act, 1979
- The Payment of Gratuity Act, 1972
- The Contract Labour (Regulation and Abolition) Act, 1970
- The Employees' Provident Funds and Miscellaneous Provisions Act, 1952
- The Employees' State Insurance Act, 1948

#### **Environmental Law:**

- The Water (Prevention & Control of Pollution) Act, 1974
- The Water (Prevention & Control of Pollution) Cess (Amendment) Act, 2003
- The Air (Prevention & Control of Pollution) Act, 1981

2. In the case of labour laws, no inspections will be conducted for a period of 5 years. Startups may be inspected only on receipt of credible and verifiable complaint of violation, filed in writing and approved by at least one level senior to the inspecting officer.

3. In the case of environmental laws, startups which fall under the 'white category' (as defined by the Central Pollution Control Board (CPCB)) would be able to self-certify compliance and only random checks would be carried out in such cases.

## **B. BENEFIT OF PATENT AND IPR**

Innovation is the bread and butter of startups. Since patents are a way of protecting innovative new ideas that give your company a competitive edge, patenting your product or process can dramatically increase its value and the value of your company.

However, filing a patent has historically been an expensive and time consuming process which can be out of the reach of many startups.

The objective is to reduce the cost and time taken for a startup to acquire a patent, making it financially viable for them to protect their innovations and encouraging them to innovate further.

•**Fast-tracking of Startup Patent Applications:** Patent applications filed by startups shall be fast-tracked for examination so that their value can be realised sooner.

•**Panel of facilitators to assist in filing of IP applications:** For effective implementation of the scheme, a panel of “facilitators” shall be empanelled by the Controller General of Patents, Designs and Trademarks (CGPDTM), who shall also regulate their conduct and functions. Facilitators will be responsible for providing general advisory on different intellectually property as well as information on protecting and promoting intellectual property in other countries.

•**Government to bear facilitation cost:** Under this scheme, the Central Government shall bear the entire fees of the facilitators for any number of patents, trademarks or designs that a Startup may file, and the Startups shall bear the cost of only the statutory fees payable.

•**Rebate on the filing of application:** Startups shall be provided an 80% rebate in filing of patents vis-a-vis other companies. This will help them pare costs in the crucial formative years

## **C. TAX EXEMPTION UNDER 80IAC**

A Startup being a private limited company or limited liability partnership, incorporate The startup should have been incorporated after 1st April, 2016 which fulfils the conditions specified in sub-clause (i) and sub-clause (ii) of the Explanation to section 80-IAC of the Act, may, for obtaining a certificate for the purposes of section 80-IAC of the Act, make an application in Form-1 along with documents specified therein to the Board. If Board approve the application:

**The startups can be exempted from paying income tax for 3 consecutive financial years out of their first ten years since incorporation.**

**D. EXEMPTION UNDER SECTION 56**

A Startup shall be eligible for notification under clause (ii) of the proviso to clause (viib) of sub-section (2) of section 56 of the Act and consequent exemption from the provisions of that clause if it fulfils the following conditions:

- (i) it has been recognized by DPIIT under para 2(iii)(a) or as per any earlier notification on the subject
- (ii) aggregate amount of paid up share capital and share premium of the startup after issue or proposed issue of share, if any, does not exceed, twenty five crore rupees:

**BENEFITS:**

- Exemption under Section 56(2)(VIIB) of Income Tax Act
- Investments into eligible startups by listed companies with a net worth of more than INR 100 Crore or turnover more than INR 250 Crore shall be exempt under Section 56 (2) VIIB of Income Tax Act
- Investments into eligible Startups by Accredited Investors, Non-Residents, AIFs (Category I), & listed companies with a net worth more than 100 crores or turnover more than INR 250 Crore, shall be exempt under Section 56(2)(VIIB) of Income Tax Act
- Consideration of shares received by eligible startups shall be exempt upto an aggregate limit of INR 25 Crore

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





**CS LALIT RAJPUT**

**ABOUT ARTICLE:**

This article contains various **Compliance requirements** for the **Month of March, 2023** under various Statutory Laws. Compliance means ***“adhering to rules and regulations.”***

Compliance is a continuous process of following laws, policies, and regulations, rules to meet all the necessary governance requirements without any failure.

***If you think compliance is expensive, try non-compliance”***

**Compliance Requirement Under:**

- 1.Foreign Exchange Management Act, 1999 (FEMA) and Important Notifications
- 2.Income Tax Act, 1961
- 3.Goods & Services Tax Act, 2017 (GST)and Important Updates / Circulars
- 4.Other Statutory Lawsand Updates
- 5.SEBI (Listing Obligations &DisclosureRequirements) (LODR) Regulations, 2015
6. Companies Act, 2013 (MCA/ROC Compliance) and Notifications

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / (Filing mode)
FEMA ACT 1999	<b>15<sup>th</sup> of July of Every Year</b>	Annual return on Foreign Liabilities and Assets is required to be submitted by all the India resident companies which have received FDI and/ or made overseas investment in any of the previous year(s), including current year by July 15 <sup>th</sup> every year.	<b>FLAIR System</b> <a href="#"><u>Click Here</u></a>
FEMA ACT 1999	Not later than 30 days from the date of issue of Capital instrument	FC-GPR is a form filed when the Indian company receives the Foreign Direct Investment and the company allots shares to a person resident outside India.	Form FC-GPR
FEMA ACT 1999	With in 60 days of receipt/ remittance of funds or transfer of capitalinstruments whichever is earlier.	Reporting of transfer of shares and other eligible securities between residents and non-residents and vice- versa is to be made in Form FC-TRS. The onus of reporting shall be on the resident transferor/ transferee.	Form FC-TRS.
FEMA ACT 1999	Within30 days from the date of receipt of the amount of consideration.	A Limited Liability Partnership receiving amount of consideration and acquisition of profit shares is required to submit a report in the Form FDI LLP-1	Form FDI LLP-I

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / (Filing mode)
FEMA ACT 1999	within 60 days from the date of receipt of funds in	A Limited liability Partnership shall report disinvestment/ transfer of capital contribution or profit share between a resident and a non resident (or vice versa)	Form FDI LLP-II
FEMA ACT 1999	within 30 days from the date of allotment of capital instruments	The domestic custodian shall report the issue/ transfer/ of sponsored/ unsponsored depository receipts	Downstream statement -Form DI & reporting at FIFP too
Types of Accounts	Capital Account and Current Account – The purpose of the capital account is to adjust the assets and liabilities of individuals outside India to persons residing in India. Thus any transaction that results in a change of the overseas assets and liabilities in India of an Indian residing outside India or transactions overseas of a person residing in India will be considered under the capital account. All other transactions fall under the category of the current account.		
NRI Bank Accounts	There is option for the Non-Resident Indians to set up various bank accounts in India, like FCNR, NRE and NRO Accounts.		

## **•RBI CIRCULARS / NOTIFICATIONS: FEBRUARY, 2023**

Sl.	Particulars of the Circulars	Link
1	Standing Liquidity Facility for Primary Dealers	<a href="#">Click here</a>
2	Change in Bank Rate	<a href="#">Click here</a>
3	Liquidity Adjustment Facility - Change in rates	<a href="#">Click here</a>
4	Issuance of PPIs to Foreign Nationals / Non-Resident Indians (NRIs) visiting India	<a href="#">Click here</a>
5	Statement on Developmental and Regulatory Policies	<a href="#">Click here</a>
6	9 NBFCs surrender their Certificate of Registration to RBI	<a href="#">Click here</a>
7	RBI issues an updated Alert List	<a href="#">Click here</a>
8	Reserve Bank of India – Bulletin Weekly Statistical Supplement – Extract	<a href="#">Click here</a>
9	Governance, measurement and management of Interest Rate Risk in Banking Book	<a href="#">Click here</a>
10.	Implementation of Indian Accounting Standards (Ind AS)	<a href="#">Click here</a>
11.	RBI Working Paper No. 03/2023: Competitiveness and Determinants of Agricultural Exports - Evidence from India	<a href="#">Click here</a>
12	Reserve Bank of India – Bulletin Weekly Statistical Supplement – Extract	<a href="#">Click here</a>
13	RBI Bulletin – February 2023	<a href="#">Click here</a>
14	RBI releases 'Draft Guidelines on Minimum Capital Requirements for Market Risk – under Basel III'	<a href="#">Click here</a>
15	Extending UPI for Inbound Travellers to India	<a href="#">Click here</a>

## **2. COMPLIANCE REQUIREMENT UNDER INCOME TAX ACT, 1961**

<b>Sl.</b>	<b>Compliance Particulars</b>	<b>Due Dates</b>
<b>1</b>	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2023	<b>02.03.2023</b>
<b>2.</b>	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of January, 2023	<b>02.03.2023</b>
<b>3</b>	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of January, 2023	<b>02.03.2023</b>
<b>4</b>	Due date for deposit of Tax deducted/collected for the month of February, 2023. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan	<b>07.03.2023</b>
<b>5</b>	Fourth instalment of advance tax for the assessment year 2023-24	<b>15.03.2023</b>
<b>6</b>	Due date for payment of whole amount of advance tax in respect of assessment year 2023-24 for assessee covered under presumptive scheme of section 44AD / 44ADA	<b>15.03.2023</b>
<b>7</b>	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February, 2023 has been paid without the production of a Challan	<b>15.03.2023</b>
<b>8</b>	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of January, 2023	<b>17.03.2023</b>
<b>9</b>	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of January, 2023	<b>17.03.2023</b>
<b>10</b>	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of January, 2023	<b>17.03.2023</b>
<b>11</b>	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of February, 2023	<b>30.03.2023</b>
<b>12</b>	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of February, 2023	<b>30.03.2023</b>
<b>13</b>	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of February, 2023	<b>30.03.2023</b>
<b>14</b>	Country-By-Country Report in Form No. 3CEAD for the previous year 2021-22 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group	<b>31.03.2023</b>
<b>15</b>	Country-By-Country Report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is April 1, 2021 to March 31, 2022) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.	<b>31.03.2023</b>
<b>16</b>	Uploading of statement [Form 67], of foreign income offered to tax and tax deducted or paid on such income in previous year 2021-22, to claim foreign tax credit [if return of income has been furnished within the time specified under section 139(1) or section 139(4)]	<b>31.03.2023</b>

## **IMPORTANT NOTIFICATIONS – For the month of February - 2023:**

Sl.	Particulars of the Notification(s)	File No. / Circular No.	Link(s)
1.	Corrigendum to Circular No. 23 of 2022 Dated 03.11.2022 - Explanatory Notes to Finance Act, 2022	Circular No. 02/2023	<a href="#">Click Here</a>
2.	The Centralised Processing of Equalisation Levy Statement Scheme, 2023	Notification No. 03/2023	<a href="#">Click Here</a>
3.	The Income-tax (Second Amendment) Rules, 2023	Notification No. 05/2023	<a href="#">Click Here</a>
4.	The Income-tax Amendment (3rd Amendment) Rules, 2023	Notification No. 7/2023	<a href="#">Click Here</a>

### **3. COMPLIANCE REQUIREMENT UNDER GST, 2017**

#### **A. Filing of GSTR –3B / GSTR 3B QRMP**

##### **a) Taxpayers having aggregate turnover >Rs. 5 Cr. in preceding FY**

Tax period	Due Date	Particulars
February, 2023	20 <sup>th</sup> March, 2023	Due Date for filling GSTR - 3B return for the month of February, 2023 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year. <i>Due Date for filling GSTR - 3B return for the quarter of January to March 2022 for the taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.</i>

##### **b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)**

Tax period	Due Date	Particulars
February, 2023	22 <sup>nd</sup> March, 2023	Due Date for filling GSTR - 3B return for the month of February, 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B

**Group A States:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep

##### **c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)**

Tax period	Due Date	Particulars
February, 2023	24 <sup>th</sup> March, 2023	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing

**Group B States:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi

## **B. Filing Form GSTR-1:**

<b>Tax period</b>	<b>Due Date</b>	<b>Remarks</b>
Monthly return (February, 2023)	11.03.2023	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.

## **C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers**

<b>Form No.</b>	<b>Compliance Particulars</b>	<b>Timeline</b>	<b>Due Date</b>
GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20th of succeeding month	20.03.2023
GSTR -6	Every Input Service Distributor (ISD)	13th of succeeding month	13.03.2023
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10th of succeeding month	10.03.2023
GSTR -8	E-Commerce operator registered under GST liable to TCS	10th of succeeding month	10.03.2023

## **D. GSTR - 1 QRMP monthly / Quarterly return**

<b>Form No.</b>	<b>Compliance Particulars</b>	<b>Timeline</b>	<b>Due Date</b>
Details of outward supply-IFF& Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	a) GST QRMP monthly return due date for the month of April, 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore. b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	13th of succeeding month - Monthly Quarterly Return	13.03.2023

## **E. GST Refund:**

<b>Form No.</b>	<b>Compliance Particulars</b>	<b>Due Date</b>
RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed

## **F. Monthly Payment of GST – PMT-06:**

<b>Compliance Particular</b>	<b>Due Date</b>
Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	<b>25.03.2023</b>

## •GST UPDATES – FEBRUARY, 2023:

Sl.	Notification Particulars	Notification No.	Link(s)
1.	Regular taxpayers can opt for Composition Scheme for Financial Year 2023-24 by navigating as 'Services-> Registration-> Application to opt for composition Levy' and filing Form CMP-02. This facility is available on GST Portal till 31st March, 2023.	GSTN Update	<a href="#">Click Here</a>
2.	Advisory on Geocoding of Address of Principal Place of Business	<b>GSTN 570</b>	<a href="#">Click Here</a>
3.	Advisory on New e-Invoice Portal	<b>GSTN 571</b>	<a href="#">Click Here</a>

## 4. COMPLIANCE UNDER OTHER STATUTORY LAWS

Applicable Laws/Acts	Timeline / Due Dates	Compliance Particulars	Forms / (Filing mode)
EPF (The Employees' Provident Funds And Miscellaneous Provisions Act, 1952)	15.03.2023	PF Payment	ECR
ESIC (Employees' State Insurance Act, 1948)	15.03.2023	ESIC Payment	ESI CHALLAN
Contract Labour (Regulation & Abolition) Act, 1970	Within 15 Days of commencement/ completion of contract work	Return/Notice within 15 days of commencement/ completion of each contract by the Principal employer	Form VI-B
Contract Labour (Regulation & Abolition) Act, 1970	Within 15 Days of commencement/ completion of contract work	Notice of commencement/ completion of contract work by the Contractor within 15 days	Form VI-A
Payment of Gratuity Rule	Within 30 Days of applicability of the Act & any change	Notice of applicability of the Act & any change	Form A or B
Shops And Establishments Act	31.03.2023	Annual Return Under Shops and Establishments Act – Jharkhand	Annual Return
Maharashtra Professional Tax Act	31.03.2023	Monthly Return for February Under Maharashtra Profession Tax, Trade and Ceilings (Monthly / & Annually)	Profession Tax

## •UPDATES TRACKER UNDER LABOUR LAWS – FEB., 2023:

Sl.	Particulars	Link
1	What is the difference between NPS and EPF for retirement planning?	<a href="#">Click here</a>
2	ESIC issues garnishee orders to AMC	<a href="#">Click here</a>
3	What is Voluntary Provident Fund? How to earn maximum interest on PF balance through it?	<a href="#">Click here</a>
4	Welfare Schemes for Labourers	<a href="#">Click here</a>
5	Higher pension from EPFO: Things to consider before you opt for it	<a href="#">Click here</a>
6	EPFO Higher Pension Link Online: 5 Reasons to Avoid	<a href="#">Click here</a>
7	How To Check EPF Passbook Balance Online Or Via Missed Call	<a href="#">Click here</a>

## **5. SEBI – SECURITIES EXCHANGE BOARD OF INDIA**

### **COMPLIANCE REQUIREMENT UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) (LODR) REGULATIONS, 2015**

#### **A. Half Yearly Compliances:**

Sl. No.	Regulation No.	Compliance Period (Due Date)	Due Date
1.	Regulation 23(9)Related party transactions.	The listed entity shall make such disclosures every 6 months <b>within 15 days from the date of publication</b> of its standalone and consolidated financial results: Provided further that the listed entity shall make such disclosures every 6 months on the date of publication of its standalone and consolidated financial results with effect from April 1, 2023.	Within 15 days of FR

#### **B. Regular / Annual Compliances:**

REG NO	REGULATION NO	PARTICULARS	TIMELINE
<b>47 Advertisements in Newspapers.</b>	47 (3) Advertisements in Newspapers	Financial results at 47 clause (b) of sub-regulation (1), shall be published within 48 hours of conclusion of the meeting of board of directors at which the financial results were approved.	<b>48 HOURS</b>
<b>24A Secretarial Audit.</b>	Red 24A	Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex with its annual report, a secretarial audit report, given by a company secretary in practice, in such form as may be specified with effect from the year ended March 31, 2019. (within 60 days from the Closure of FY)	<b>60 days</b> from the Closure of FY

REG NO	REGULATION NO	PARTICULARS	TIMELINE
46 Website	46(2)(s)	The listed entity shall disseminate the following information under a separate section on its website separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year, uploaded at least 21 days prior to the date of the annual general meeting which has been called to inter alia consider accounts of that financial year.]	<b>21 days prior 1 days prior to the date of AGM</b>

### **C. Other Quarterly compliance which included half year compliance except FR (Financial Results)**

Reg No	Regulation No	Particulars	Timeline
<b>Intimation</b>	Reg 29 read with Reg 33	intimation regarding item specified in clause 29(1) (a) to be discussed at the meeting of board of directors shall be given at least five days in advance (excluding the date of the intimation and date of the meeting), and such intimation shall include the date of such meeting of board of directors	at least 5 working days in advance, excluding the date of the intimation and date of the meeting
<b>Intimations and Disclosure of events or information to Stock Exchanges.</b>	87B: Intimations and Disclosure of events or information to Stock Exchanges. READ WITH PART E OF Schedule III	The listed entity shall first disclose to stock exchange(s) of all events or information, as specified in Part E of Schedule III, as soon as reasonably possible but not later than twenty four hours from occurrence of the event or information:	<b>24 HOURS</b>
<b>Valuation, Rating and NAV disclosure.</b>	87C(1) (iii)	An issuer whose security receipts are listed on a stock exchange shall ensure that: the net asset value is calculated on the basis of such independent valuation and the same is declared by the asset reconstruction company within 15 days of the end of quarter.	<b>15 Days</b>
<b>Other corporate governance requirements.</b>	Reg 27(2)	The listed entity shall submit a quarterly compliance report on corporate governance in the format as specified by the Board from time to time to the recognised stock exchange(s) within fifteen days from close of the quarter.	<b>15 days</b>



Reg No	Regulation No	Particulars	Timeline
Indian Depository Receipt holding pattern & Shareholding details.	69(1)	The listed entity shall file with the stock exchange the Indian Depository Receipt holding pattern on a quarterly basis within fifteen days of end of the quarter in the format specified by the Board.	15 days from end of each quarter

## • SEBI Circulars Tracker: February, 2023

Sl.	Particulars	Link
1.	Changes to the Framework to Enable Verification of Upfront Collection of Margins from Clients in Cash and Derivatives segments	<a href="#">Click Here</a>
2.	Transaction in Corporate Bonds through Request for Quote (RFQ) platform by Alternative Investment Funds (AIFs)	<a href="#">Click Here</a>
3.	Consultation Paper on Regulatory Framework for REITs and InvITs to issue Depository Receipts	<a href="#">Click Here</a>
4.	Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 [Last amended on February 2, 2023]	<a href="#">Click Here</a>
5.	Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) (Amendment) Regulations, 2023	<a href="#">Click Here</a>
6.	Amendments to Operational Circular for Credit Rating Agencies	<a href="#">Click Here</a>
7.	Consultation Paper on providing option to Alternative Investment Funds and their investors to carry forward unliquidated investments of a scheme upon completion of its tenure	<a href="#">Click Here</a>
8.	Manner of achieving minimum public shareholding	<a href="#">Click Here</a>
9.	Updated Operational Circular for Credit Rating Agencies	<a href="#">Click Here</a>
10.	Consultation paper on direct plan for schemes of Alternative Investment Funds (AIFs) and trail model for distribution commission in AIFs	<a href="#">Click Here</a>
11.	Consultation paper on safeguarding clients' funds placed with stock brokers/ Clearing Members (CMs): Upstreaming of clients' funds to Clearing Corporations (CCs)	<a href="#">Click Here</a>
12.	Consultation paper on dematerialisation of units of AIFs	<a href="#">Click Here</a>
13.	Consultation paper on review of eligibility criteria for the key investment team and prescribing qualification for compliance officer of Manager of an Alternative Investment Fund	<a href="#">Click Here</a>
14.	Consultation paper on Investor consent for buying/selling investments from/to associates of AIFs	<a href="#">Click Here</a>
15.	Dos and don'ts relating to green debt securities to avoid occurrences of green washing	<a href="#">Click Here</a>
16.	Guidelines on Anti-Money Laundering (AML) Standards and Combating the Financing of Terrorism (CFT) /Obligations of Securities Market Intermediaries under the Prevention of Money Laundering Act, 2002 and Rules framed there under	<a href="#">Click Here</a>
17.	SEBI statement on Market Stability	<a href="#">Click Here</a>
18.	Revised Disclosure Requirements for Issuance and Listing of Green Debt Securities	<a href="#">Click Here</a>
19.	Enhanced obligations and responsibilities on Qualified Stock Brokers (QSBs)	<a href="#">Click Here</a>

<b>Sl.</b>	<b>Particulars</b>	<b>Link</b>
20	Consultation paper on institutional mechanism for Stock Brokers to ensure prevention and detection of fraud or market abuse	<a href="#">Click Here</a>
21	Securities and Exchange Board of India (Payment of Fees and Mode of Payment) (Amendment) Regulations, 2023	<a href="#">Click Here</a>
22	Entities allowed to use e-KYC Aadhaar Authentication services of UIDAI in Securities Market as sub-KUA	<a href="#">Click Here</a>
23	Consultation paper on review of Corporate Governance norms for a High Value Debt Listed Entity	<a href="#">Click Here</a>
24	Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014 [Last amended on February 14, 2023]	<a href="#">Click Here</a>
25	Informal Guidance request received from Dhanlaxmi Bank Limited in relation to 'Minimum Subscription' as mentioned under Regulation 86 of the SEBI (ICDR) Regulations, 2018	<a href="#">Click Here</a>
26	Introduction of Issue Summary Document (ISD) and dissemination of issue advertisements	<a href="#">Click Here</a>
27	Maintenance of a website by stock brokers and depository participants	<a href="#">Click Here</a>
28	Consultation Paper on Streamlining Disclosures by Listed Entities and Strengthening Compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	<a href="#">Click Here</a>
29	Consultation Paper on ESG Disclosures, Ratings and Investing	<a href="#">Click Here</a>
30	CONSULTATION PAPER ON STRENGTHENING CORPORATE GOVERNANCE AT LISTED ENTITIES BY EMPOWERING SHAREHOLDERS – AMENDMENTS TO THE SEBI (LODR) REGULATIONS, 2015	<a href="#">Click Here</a>
31	Monthly Dashboard - December 2022	<a href="#">Click Here</a>
32	Advisory for SEBI Regulated Entities (REs) regarding Cybersecurity best practices	<a href="#">Click Here</a>
33	Consultation Paper on certain Amendments to Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, with the objective of increasing transparency and streamlining certain processes	<a href="#">Click Here</a>
34	Consultation Paper on Regulatory Framework for ESG Rating Providers (ERPs) in Securities Market	<a href="#">Click Here</a>
35	SEBI Bulletin - January 2023 [MSWord] [MSExcel]	<a href="#">Click Here</a>

## **6. COMPLIANCE REQUIREMENT UNDER COMPANIES ACT, 2013 AND RULES MADE THEREUNDER;**

<i>Applicable Laws/Acts</i>	<b>Due Dates</b>	<b>Compliance Particulars</b>	<b>Forms / Filing mode</b>
<i>Companies Act, 2013</i>	Within 180 Days From The Date Of Incorporation Of The Company <i>(one time complianceonly)</i>	As per Section 10 A (Commencement of Business) of the Companies Act, 2013, inserted vide the Companies (Amendment) Ordinance, 2018 w.e.f. 2nd November, 2018, a Company Incorporated after the ordinance and having share capital shall not commence its business or exercise any borrowing powers unless a declaration is filed by the Director within 180 days from the date of Incorporation of the Company with the ROC.	<b>MCA E- Form INC 20A</b> <i>(one time compliance)</i>
<i>Companies Act, 2013</i>	First declaration within 90 days from the date of notification Dt. 08.02.2019	A person having Significant beneficial owner shall file a declaration to the reporting company <a href="http://www.mca.gov.in/Ministry/pdf/Companies_OwnersAmendmentRules_08020219.pdf">http://www.mca.gov.in/Ministry/pdf/Companies_OwnersAmendmentRules_08020219.pdf</a> i.e. within 90 days of the commencement of the Companies (Significant Beneficial Owners) Amendment Rules, 2019 i.e. 08.02.2019 <i>In case Subsequent Acquisition of the title of Significant Beneficial Owner / Any Change therein a declaration in Form No. BEN-1 required to be filed to the reporting company, within 30 days of acquiring such significant beneficial ownership or any change therein.</i>	<b>Form BEN-1 Draft Format available at <a href="#">LINK</a></b>
<i>Companies Act, 2013</i>	Within 15 days of appointment of an auditor.	The Ministry in its General Circular No. 12/2018 dated 13th December, 2018 clarified that filing of Form NFRA-1 is applicable only for Bodies Corporate and ruled out filing by Companies as defined under sub-section (20) of Section 2 the Act.	<b>E – Form NFRA -1</b>
<i>Companies Act, 2013</i>	Within 30 days of the board meeting	Filing of resolutions with the ROC regarding Board Report and Annual Accounts. The details of the resolutions passed should be filed.	<b>MGT-14</b> (Filing of resolution with MCA)
<i>Companies Act, 2013</i>	One Time compliances	Registration of Entities for undertaking CSR activities - Trust/ Society/ Section 8 Company need to file before Acceptance of Donation as CSR w.e.f. 01st April 2021	<b>E-Form CSR-1</b>

**•Important Updates – February, 2023**

Sl.	Particulars of the Circulars	Link
1	Extension of Time for filing of 45 company e-Forms and PAS-03 in MCA 21 Version 3.0 without additional fee	<a href="#">Click Here</a>
2	Consultation Paper on refund process at IEPF Authority	<a href="#">Click Here</a>
3	Claim Notice- "Advertisement of Notice to Creditors & Ex-workmen to prove their Claim" of M/s. Airtone Infrastructure Private Limited (In-Liqn.), Company petition No.08/2012	<a href="#">Click Here</a>
4	Filing of Forms GNL-2 (filing of prospectus related documents and private placement), MGT-14 (filing of Resolutions relating to prospectus related documents and private placement), PAS-3 (Allotment of Shares), SH-8 (letter of offer for buyback of own shares or other securities), SH-9 (Declaration of Solvency) and SH-11 (Return in respect of buy-back of securities) due to migration from V2 Version to V3 Version in MCA 21 Portal from 22.02.2023 to 31.03.2023	<a href="#">Click Here</a>
5	Extension of Time for filing of 45 company e-Forms, PAS-03 and SPICE+ Part A in MCA 21 Version 3.0 without additional fee	<a href="#">Click Here</a>
6	All new Directors are advised to register as Business Users and Associate DSC in V3 before filing forms in V3	<a href="#">Click Here</a>
7	Stakeholders are advised to check their already filed/initiated Spice+ applications of V2 in the Historic tab of V3 Application History.	<a href="#">Click Here</a>

**This Calendar / Compliance Tracker is updated till 28<sup>th</sup> February, 2023 with all Laws / Regulations and their respective amendments.**

**Disclaimer:** Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the next edition. 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. Many sources have been considered including newspapers (ET, BS & HT etc.).

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**Ghaziabad  
Chapter**

## Ghaziabad Chapter of NIRC of ICSI

**Invites for the Articles for e-Newsletter of Ghaziabad Chapter on any Topics:**

**1. Related to Profession**

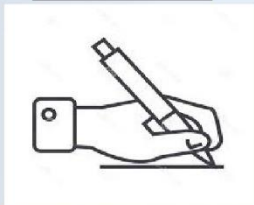
**3. Motivational, Inspirational, Spiritual**

**2. Practical Aspects of profession**

**4. Any creativity like poetry, etc.**



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  - One passport size photo
  - E-mail id & Mobile no.

**Team Ghaziabad Chapter of NIRC of ICSI**

#### ICSI Vision

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

#### ICSI Motto

सत्यं वद। धर्मं चर।

Speak the truth; abide by the law.

#### ICSI Mission

"To develop high calibre professionals facilitating good corporate governance"

