



Gandhidham Branch (WIRC)

E-Newsletter

Congratulations!

TO THE NEWLY ELECTED OFFICE BEARERS OF
GANDHIDHAM BRANCH (WIRC) FOR THE TERM 2025-26



CA Mahesh Limbani
Chairperson



CA Virag Acharya
Vice - Chairperson



CA Sameer V Mehta
Secretary



CA Jigneshkumar Kotak
Treasurer



CA Manish Talreja
Executive Member



CA Kushal Thakkar
Executive Member



Chairperson's Communique



Dear Professional Colleagues,

It is with great humility and immense pride that I pen my first message as the Chairperson for the year 2025-26. I would like to begin by expressing my heartfelt gratitude for the trust and responsibility bestowed upon me. I am deeply honored to have the opportunity

to serve this prestigious branch and with great enthusiasm that I look forward to work with managing committee and all of you to continue strengthening our branch which has always been a beacon of excellence and a vibrant platform for professional growth and development.

I extend my sincere gratitude to my fellow committee members for their dedication and enthusiasm. With a shared vision and collective effort, I am confident we will make this year a truly memorable one for the Gandhidham Branch.

Before we look ahead, it is vital to recognize and extend our deepest appreciation to the Past Chairpersons, Outgoing Chairperson and the entire previous committee for their outstanding contribution and dedicated service. Their leadership, vision and tireless efforts have laid a solid foundation for us to build upon. The initiatives they championed, the events they organized and the support they provided to our members have been truly commendable.

I take this opportunity to congratulate our new torch bearers, Honorable ICAI President CA Charanjot Singh Nanda and Honorable ICAI Vice President CA Prasanna Kumar D. I truly believe that with such dynamic, vibrant and energetic leader our profession is self-assured to take a substantial bound forward during the year.

Further, I also congratulate Honorable WIRC Chairman CA Ketan Saiya and his whole team for amazing journey for upcoming year at regional level, with whom we look forward to work meticulously and guidance for the growth of our branch.

As we embark on this journey belongs to all of us. Your trust and continued support are the cornerstone of our endeavors. I wholeheartedly invite you to actively participate in our events, share your valuable insights and help us shape the future of our branch. Together, we can achieve remarkable milestones and uphold the high standards of our Institute. For which, we aim to introduce impactful initiatives, enriching CPE programs and engaging events that cater to the diverse needs of our valued members.

Managing Committee

Chairperson
CA Mahesh Limbani

Vice Chairperson
CA Virag Acharya

Secretary
CA Sameer V Mehta

Treasurer
CA Jigneshkumar Kotak

Executive Member
CA Manish Talreja

Executive Member
CA Kushal Thakkar

Newsletter Committee
CA Manish Talreja– Chairperson
CA Mahesh Limbani
CA Virag Acharya
CA Sameer V Mehta
CA Jigneshkumar Kotak
CA Kushal Thakkar

CA Harnisha Shah,
CA Amita Udawani,
CA Mukund Lakhwani

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As we celebrate the festival of Holi this month, let's embrace the vibrant hues of love, happiness and togetherness. May your life be as colorful as the splashes of Gulal and as joyous as the festive spirit that Holi brings! Let's spread smiles, strengthen bonds and fill the world around us with positivity and celebration. Happy Holi in advance!!

Let us work together towards progress, excellence and a thriving community of Chartered Accountants.

With this to conclude, I remember famous quote of Sri Swami Vivekanand Ji,

Do not lower your goals to the level of your abilities. Instead, raise your abilities to the height of your goal.

With Regards

CA Mahesh Limbani

Chairman – Gandhidham Branch of WIRC of ICAI



Editorial Message

Dear Members,

As we step into March 2025, a month of new beginnings and strategic planning, we embrace a spirit of growth and preparedness. This month holds immense significance for our branch as we gear up for the financial year-end, a crucial period for Chartered Accountants and financial professionals alike.

Reflecting on the journey so far, the branch has grown from strength to strength, fostering an ecosystem that nurtures both members and students. The foundation laid out years ago continues to empower us, reminding us that progress is a collective effort, and the branch thrives because of the unwavering support and active participation of each member.

March is a time when businesses and individuals alike turn to financial experts like us for guidance on year-end tax planning, audits, and compliance. It is an opportunity for us to showcase our expertise, simplify complex provisions, and offer strategic advice to our clients, ensuring a smooth transition into the new financial year.

With the branch moving forward into another promising year, let us remember the words: "Success is not final, and change is the only constant." As professionals, adapting to evolving regulations, mastering new technologies, and sharing knowledge will continue to define our growth.

We invite all members to join us for the upcoming events and knowledge sessions planned for March, reinforcing the sense of community and collaboration that sets our branch apart. Looking ahead, let us pledge to uplift each other, share our expertise, and strengthen the bond within our professional family. Together, we shall continue to elevate the stature of our branch and inspire the next generation of Chartered Accountants.

Editorial Board of Gandhidham Branch of WIRC of ICAI



Sub Committee for the Year 2025-26



Industry Committee

CA Mahesh Limbani

CA Jigneshkumar Kotak, CA Sameer Mehta, CA Manish Talreja, CA Virag Acharya, CA Kushal Thakkar
CA Amit Sheth, CA Bhavesh Gusai, CA Jigar Maisheri



Taxation Committee

CA Jigneshkumar Kotak

CA Mahesh Limbani, CA Sameer Mehta, CA Manish Talreja, CA Virag Acharya, CA Kushal Thakkar
CA Ronak Mota, CA Abhay Thacker, CA Hency Shah



CPE Committee

CA Sameer Mehta

CA Mahesh Limbani, CA Jigneshkumar Kotak, CA Manish Talreja, CA Virag Acharya, CA Kushal Thakkar
CA Jigar P Thakkar, CA Jinesh Shah, CA Keval Khandol



Newsletter Committee

CA Manish Talreja

CA Mahesh Limbani, CA Sameer Mehta, CA Jigneshkumar Kotak, CA Virag Acharya, CA Kushal Thakkar
CA Harnisha Shah, CA Amita Udawani, CA Mukund Lakhwani



Students Committee

CA Virag Acharya

CA Mahesh Limbani, CA Sameer Mehta, CA Manish Talreja, CA Jigneshkumar Kotak, CA Kushal Thakkar
CA Seema Lalchandani, CA Mayuri Thakker, CA Aditi Bhide



Information Technology Committee

CA Kushal Thakkar

CA Mahesh Limbani, CA Sameer Mehta, CA Manish Talreja, CA Jigneshkumar Kotak, CA Virag Acharya
CA Bharat Maheshwari, CA Vishal Thacker, CA Avani Acharya



Law Updates

Indirect Tax

- **Advisory on Introduction of Form ENR-03 for Enrolment of Unregistered** - The E-Way Bill (EWB) system has introduced Form ENR-03 to facilitate the enrolment of unregistered dealers transporting goods, effective from February 11, 2025. As per Notification No. 12/2024, unregistered persons can now obtain a unique Enrolment ID on the EWB portal, allowing them to generate e-Way Bills without a GSTIN.
- **E-Way Bill Advisory for Goods Under Chapter 71** - Goods under Chapter 71 (natural/cultured pearls, precious metals, jewelry, etc., except imitation jewelry under HSN 7117) are exempt from mandatory E-Way Bill generation under CGST rules. While the portal previously allowed voluntary generation, this facility has now been withdrawn. However, in Kerala, EWB is mandatory for intra-state movement as per state notification. Stakeholders are advised to comply with the applicable rules and contact the GST Helpdesk for further clarifications.
- **GST Registration Process Advisory** - As per Rule 8 of the CGST Rules, 2017, applicants opting out of Aadhaar authentication must visit a designated GST Suvidha Kendra (GSK) for photo capturing and document verification. Those opting for Aadhaar authentication may also need biometric verification at GSK. If a Promoter/Partner or Primary Authorized Signatory (PAS) has been previously verified, only document verification is required. Failure to complete authentication within 15 days will prevent ARN generation. Taxpayers are advised to follow these steps for a smooth registration process.

Direct Tax

- Major Updates are in Finance Bill, 2025
- **Tax Relief for Senior Citizens** - The deduction limit on interest income for senior citizens has been raised from ₹50,000 to ₹1,00,000, promoting greater savings among retirees.
- **Extension for Filing Updated Tax Returns** - The timeframe for filing updated income tax returns has been extended from two years to four years, allowing taxpayers more time to voluntarily disclose correct income.
- **NPS Vatsalya Scheme Deduction** - Contributions to the NPS Vatsalya Scheme, which allows parents or guardians to open and manage a National Pension System account for minors, are now eligible for a deduction under Section 80CCD(1B) up to ₹50,000.



Due Date Calendar

Date	Particulars	Return/Form	For the Period
• INCOME TAX •			
02-03-2025	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of January, 2025	TDS Pay- 194-IA, 194-IB, 194M, 194S	Jan-25
07-03-2025	Due date for deposit of Tax deducted/collected for the month of February, 2025.	TDS/TCS Payment	Feb-25
15-03-2025	Due date for furnishing of Form 24G by Government offices where TDS/TCS has been paid without production of a challan	Form 24G	Feb-25
15-03-2025	Due date for payment of whole amount of advance tax for assessment year 2025-26 under the presumptive scheme of section 44AD/44ADA	Advance Tax	FY 2024-25
17-03-2025	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in January, 2025	Issue of TDS Certificate- 194-IA, 194-IB, 194M, 194S	Jan-25
30-03-2025	Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in February, 2025	TDS Pay- 194-IA, 194-IB, 194M, 194S	Feb-25
31-03-2025	Due date for depositing Equalisation Levy collected for the quarter	Equalisation Levy Deposit	Jan - Mar-25
31-03-2025	Last date to complete Tax-saving investments for deductions under 80C, 80D, etc.	Last date of completing Tax-saving investments	FY 2024-25
31-03-2025	Furnishing of updated return of income for the Assessment Year 2022-23	ITR-U	FY 2021-22
• GOODS AND SERVICE TAX •			
10-03-2025	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws for February, 2025	GSTR-8	Feb-25
10-03-2025	Summary of Tax Deducted at Source (TDS) and deposited under GST laws for February, 2025	GSTR-7	Feb-25
11-03-2025	Statement of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme	GSTR-1	Feb-25
13-03-2025	Summary of outward taxable supplies and tax payable by a non-resident taxable person	GSTR-5	Feb-25
13-03-2025	Invoice Furnishing is an optional facility for small registered persons furnishing quarterly Form GSTR-1 to file invoice details on a monthly basis	IFF	Feb-25
13-03-2025	Monthly return for Input Service Distributors (ISD) to provide details of inward supplies & distributed Input Tax Credit (ITC)	GSTR-6	Feb-25
20-03-2025	GST Return for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme	GSTR-3B	Feb-25



20-03-2025	Return of outward taxable supplies and tax payable by a person supplying OIDAR services	GSTR-5A	Feb-25
25-03-2025	Challan used for making payment of tax, interest, late fee, and penalty under GST laws by taxpayers who have opted for QRMP scheme	PMT-06	Feb-25
31-03-2025	Application to opt for Composition Levy under GST Portal before the start of the financial year	CMP-02	FY 2025-26
31-03-2025	Letter of Undertaking (LUT) under GST for online filing for 2025-26 required before 31st March, 2025 for exports and SEZ supplies	LUT Filing	FY 2025-26
31-03-2025	Full payment of the tax amount demanded U/s 73.	The GST Amnesty Scheme 2024	FY 2017-20
• ESI, PF ACT •			
15-03-2025	PF deducted from employees' salary for February 2025 needs to be paid on or before 15th March, 2025	-	Feb-24

**The due dates mentioned are subject to changes notified by the concerned department.*



Glimpses of February Events



**Lecture Meeting on CA – Clients, Communication & Culture followed by Change Over Ceremony
(Speaker – CCM, CA Vishal Doshi, Vadodara)**



Glimpses of Friendly Cricket Match held between Gandhidham Branch, Income Tax Department and Bhuj Branch at Gopalpuri Stadium on February 16, 2025



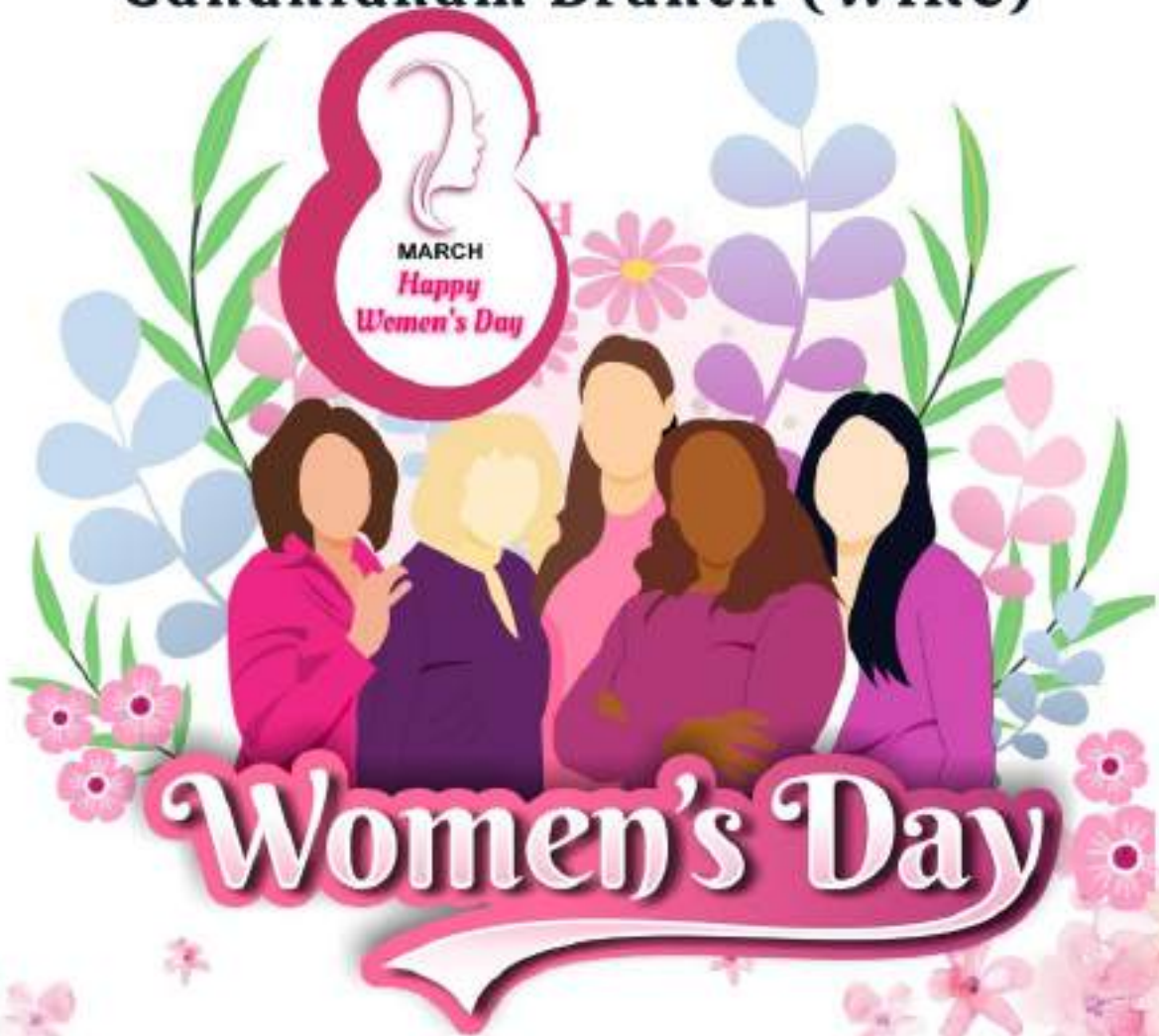
**Lecture Meeting on “Union Budget Analysis” at Chamber Bhavan (GCCl) Gandhidham on February 08, 2024 (Speaker – Direct Tax: CA FA Hiranandani, Gandhidham
Indirect Tax: CA Sanjay Ruchandani, Gandhidham)**



**The Institute of Chartered
Accountants of India**
(Setup by an Act of Parliament)



Gandhidham Branch (WIRC)



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Exexutive Member

Press Notes



આઈ.સી.એ.આઈ.નાં પદાધિકારી શાખાના નવા પદાધિકારીઓની યથા તસવીરમાં નજરે પડે છે.

ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ ગાંધીધામ શાખામાં નવા પદાધિકારીઓની યથા વરણી

તાજેતરમાં આઈ.સી.એ.આઈ.માં ધર્મેશ્વર વિકાસ અંગે વ્યાખ્યાન યોજાવું

ગાંધીધામ, તા. ૨૮ : આઈ.સી.એ.આઈ.ના ઇન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ ઇન્ડિયા (આઈ.સી.એ.આઈ.) શાખામાં વર્ષ ૨૦૨૪-૨૫ માટે નવા પદાધિકારીઓની વરણી કરાઈ હતી. આ ઉપરાંત તાજેતરમાં આઈ.સી.એ.આઈ.માં ધર્મેશ્વર વિકાસ અંગે વ્યાખ્યાન યોજાવું હતું. જેમાં મોટી સંખ્યામાં ચાર્ટર્ડ એકાઉન્ટન્ટ ઉપસ્થિત રહ્યા હતા. આઈ.સી.એ.આઈ.ની એકઠામાં ગાંધીધામ શાખાના ચેરપર્સન તરીકે સી.એ. મહેશભાઈ શિંખારીની વરણી કરાઈ હતી. તેમજ ચાર્ટર્ડ ચેરપર્સન તરીકે સી.એ.વિરાલ આધાર્ય, જેની પહે સી.એ. સમીર મહેતા, બજાનથી પહે સી.એ. જિગ્નેશ કોટકની વરણી કરવામાં આવી હતી. નવી એકિલક્યુટિવ

સમિતિના સભ્યમાં સી.એ. મનીષ તલવેરા અને સી.એ. કુશલ કાકરેનો સમાવેશ કરવામાં આવ્યો હતો. આ નવી વરણીઓ ઉપસ્થિતિમાં આયોજાઈ ને પદાધિકારીઓને સુભેચ્છા પાઠવી હતી.

કાર્યભાર સંભાળતા ચેરપર્સન મહેશભાઈ શિંખારીએ શાખાના વિકાસ માટેના કેટલાક માહત્વના બેજનના ઉપર પ્રકાશ પાડ્યો હતો.

આ પ્રસંગે સી.એ. વિરાલ દોશીએ આઈ.સી.એ.આઈ.માં તાજેતરમાં ધર્મેશ્વર વિકાસના વિષય ઉપર પ્રકાશ પાડ્યો હતો. આ ઉપરાંત તેમણે આઈ.સી.એ.આઈ. સંબંધિત નવા સુધારાઓ અને વિકસત પ્રવૃત્તિઓની વિગતવાર માહિતી આપી હતી.





ઇંડ અને વ્યાજમાંથી મુક્તિનો અવસર

GST વેરા માફી યોજના-૨૦૨૪

જો આપને ગુ.સેસ.ટી. કાયદાની કલમ-૫૩ હેઠળ લાણાંકીય વર્ષ ૨૦૧૭-૧૮, ૨૦૧૮-૧૯ અને ૨૦૧૯-૨૦ની કોઈ રકમ ભરવાની કોઈ કોલ તો તેના માટે

વ્યાજ અને ઇંડ માફીની સુવર્ણ તક

૧. કરદાતાએ ઇંડ અને વ્યાજની માફી મેળવવા ૩૧ માર્ચ, ૨૦૨૫ પહેલા વેરાની સંપૂર્ણ રકમ ભરવાઈ કરવી ફરજિયાત છે.
૨. કુલ વેરાની રકમની ચુકવણી કરી વ્યાજ અને ઇંડમાંથી માફી મેળવો.
૩. વેરાની રકમ તા. ૩૧ માર્ચ, ૨૦૨૫ સુધીમાં ભરવાઈ કર્યા બાદ તા. ૩૦ જૂન, ૨૦૨૫ પહેલા કરદાતાએ પોર્ટલ પર વ્યાજ અને ઇંડની માફી માટે સરજી કરવાની રહેશે.
૪. વધુ વિગતો માટે નજીકની રાજ્ય વેરા કચેરી સમઘવા વેબસાઈટ www.gst.gov.in ની મુલાકાત લો.

વેરા સત્તાકારકીઓ, વકીલકીઓ અને ચાર્ટર્ડ એકાઉન્ટન્ટકીઓ વેધારીકીઓને આ યોજનાની વ્યાપક સમજ અગતી બઢીળો લાભ લેવડાવે તેવી નસ કરીલ.

કરની ચુકવણી, દેશનું નિર્માણ



વધુ માહિતી માટે સ્કેન કરો

મુખ્ય રાજ્યવેરા કમિશનરની કચેરી

રાજ્ય વેરા વિભાગ

મુજરાત રાજ્ય



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માર્ચ ૨૦૨૫

www.gst.gov.in



Upcoming Events

Coming Soon...

March 15, 2025

360° Overview – Year End
Readiness

Bank Audit

March 24, 2025

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370201

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